

A. G. F. B.

## PREFACE.

The instructions relating to the organisation, administration and control of the Indian Audit Department as an administrative unit have hitherto been scattered in several codes issued by the Auditor General while some instructions issued in the form of circulars have not been included in any code or manual. The Auditor General's Audit and Account Codes serve as books of reference on audit and accounts matters not only for the staff of the Indian Audit Department but also for the Central and Provincial Governments and their subordinate offices. The inclusion in such codes of rules and instructions pertaining to the organisation and internal administration and control of the Indian Audit Department is neither suitable nor convenient : and these rules and instructions have now been brought together in this manual advantage being thus taken of the opportunity afforded by the revision of the Auditor General's codes to adapt them to the constitutional changes introduced by the Government of India Act, 1935. The rules and instructions themselves have been revised and brought up to date.

For the sake of convenience of reference, the administrative and financial powers of the Auditor General and the financial powers of Accountants General have been set out in this Manual and as these are based on the rules in the Book of Financial Powers and other rules and orders issued by the Central Government from time to time, reference should be made in all cases of doubt to the original rules and orders themselves ; the relevant rules and instructions in this manual should not be regarded as possessing any authority superior to that of the original rules and orders. Subject to this reservation, the rules and instructions in this Manual supersede all other relevant rules and orders on matters dealt with in it.

E. BURDON,

*Auditor General of India.*

NEW DELHI ;

*The 20th April 1938.*

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# MANUAL OF STANDING ORDERS.

## CHAPTER I.—ORGANISATION AND CONTROL OF THE INDIAN AUDIT DEPARTMENT.

### Auditor General of India.

1. The Auditor General of India is the administrative head of the Indian Audit Department and is appointed under Section 166 (1) of the Government of India Act, 1935. His conditions of service are regulated under Section 166 (2), and his powers and duties determined under Sections 166 (3), 168, 170 (5) and 171 of the Act and the Government of India (Audit and Accounts) Order, 1936. He discharges his statutory responsibilities through the agency of the Indian Audit Department.
2. The financial powers of the Auditor General are defined in the rules made by the Central Government and given in the Book of Financial Powers issued by them. They as well as the Auditor General's executive powers are given in Chapter X of this Manual.
3. The Auditor General has a Deputy who functions, in general, at Chief of staff and, except in the case of reports on accounts submitted to the Legislatures, has authority to deputize for the Auditor General in any matter and to any extent as may be mutually determined from time to time between the Auditor General and himself. The Deputy Auditor General of India is, in particular, responsible for the efficient working of the office of the Auditor General and, subject to the Auditor General's general control, issues orders from the office of the Auditor General in the name of the Auditor General.
4. The Deputy Auditor General is assisted in the administration of the office of the Auditor General by the Assistant Auditor General (Personnel) who functions as the executive head of the current administration of the Auditor General's office. The Assistant Auditor General (Personnel) is in direct charge of matters relating to the Gazetted Personnel and Budgeting of the Indian Audit Department, the Subordinate Accounts Service Examination and such other general matters as may be determined by the Deputy Auditor General with the concurrence of the Auditor General.
5. All references on audit and accounts and the classification of receipts and charges, should be addressed to the Auditor General. Matters affecting the administration of the Audit Department should also invariably be taken up with the Auditor General irrespective of the authority competent to pass final orders on them.
6. Demi-official letters on all important, including personal, matters should be addressed to the Deputy Auditor General unless circumstances indicate that they should be addressed to the Auditor General himself.



Such demi-official letters should be shown to the head of the office when the writer is not himself the head of the office. Replies are sent ordinarily through the head of the office.

### Organisation of the Indian Audit Department.

7. The Indian Audit Department is divided into four classes of offices, namely, the Civil and Posts and Telegraphs Audit Offices and the Railway and Defence Services Test Audit Offices. Each Audit Office is under the immediate control of a senior officer of the Department called the Accountant General or Director of Audit as the case may be. The Civil and Posts and Telegraphs audit offices are both audit and accounts offices while the Railway and Defence Services Test audit offices deal only with the audit of the accounts of the respective departments that are maintained by accounts offices not under the control of the Auditor General. A short account of the organisation, functions, etc., of the Civil Audit offices is given in paragraphs 8 to 15 and details will be found in the local manuals. Similar information about other audit offices will be found in the respective Branch Manuals.

### Civil Audit Offices.

8. *Names of offices.*—The Civil Audit Offices at present are as below :—

- (1) Office of the Accountant General, Central Revenues.
- (2) Office of the Accountant General, Madras.
- (3) Office of the Accountant General, Bombay.
- (4) Office of the Accountant General, Bengal.
- (5) Office of the Accountant General, United Provinces.
- (6) Office of the Accountant General, Punjab.
- (7) Office of the Accountant General, Bihar.
- (8) Office of the Accountant General, Central Provinces.
- (9) Office of the Comptroller, Assam.
- (10) Office of the Comptroller, Sind.
- (11) Office of the Comptroller, Orissa.
- (12) Office of the Comptroller, North-West Frontier Province.
- (13) Office of the Audit Officer, Indian Stores Department.

9. *Head of the office.*—The head of the office is known as the Accountant General, except in Assam, Sind, Orissa and North-West Frontier Province where he is known as the Comptroller. The head of the Audit Office,



Indian Stores Department, is a comparatively junior officer and is known as "Audit Officer".

*N. B.*—The term "Accountant General" wherever it is used in this Manual should be held to include the Comptrollers and the Audit Officer, Indian Stores Department.

10. *Composition of the staff.*—The gazetted staff consists of members of the Indian Audit and Accounts Service and Assistant Accounts Officers. The non-gazetted staff consists of Senior Accountants on the All-India List, members of the Subordinate Accounts Service, Divisional Accountants, Clerks (including Stenographers, Typists, Cashiers, etc.), and inferior establishment.

11. *Subdivisions of work.*—A Civil Audit Office is divided into departments or sections and a typical sectional organisation is as follows :—

- (1) General or Routine.
- (2) Departmental Audit Sections.
- (3) Gazetted Audit.
- (4) Pension Audit.
- (5) Works Audit.
- (6) Forest Audit.
- (7) Deposit.
- (8) Provident Fund.
- (9) Book.
- (10) Account Current.
- (11) Appropriation Audit.
- (12) Budget.
- (13) Higher Audit.

The actual sectional organisation of an office is described in the local manual.

12. *Distribution of work among the gazetted staff.*—The Accountant General is generally responsible for the whole work of the office and, in particular, for the efficient administration of the establishment of his office. He is also in direct charge of the Budget Section and the Sections exercising higher audit and appropriation audit functions.

13. The scale of gazetted officers for each office has been fixed by Government or the Auditor General as the case may be and, subject to the instructions in the following paragraphs, the distribution of work among them is left generally to the discretion of the Accountant General.



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DEPARTMENT.

14. In the larger offices two officers are placed in supervisory charge of different portions of the office, and are named the Senior and the Junior Deputy Accountant General, respectively. They are posted as such by the Auditor General. Subject to the instructions in paragraph 15 below the Accountant General may determine the actual charges of his deputies. In smaller offices there is only one deputy. In offices where there are posts designated as Examiners (Outside Audit or Local Audit Department) the Auditor General makes the postings of individual officers to these posts. The other officers in an office are designated either Assistant Accountants General (if belonging to the Indian Audit and Accounts Service) or Assistant Accounts Officers.

15. Except in the case of the smaller offices where it may not be possible or necessary, the Accountant General should aim (a) at making the Deputy or one of the Deputies responsible for the ordinary routine administration of the office so as to relieve himself as far as possible of the details of office administration, (b) at placing all audit work under the general control of the Deputy or Deputies, and (c) at releasing the Deputy or Deputies as far as possible from supervision of the detailed work of individual audit sections so as to afford time for the general control mentioned in (b) above.

#### Inspection Accountants.

16. The inspection of the Civil and Posts and Telegraphs Audit Offices is conducted by a staff of Inspection Accountants appointed by the Auditor General. The audit offices have been distributed for this purpose over four Circles, namely, the Northern, Eastern, Southern, and Posts and Telegraphs Circles with an Accountant in each, and a normal period has been fixed by the Auditor General for the inspection of each office. The Railway and Defence Services Test Audit offices are not subjected to any inspection by this inspecting staff of the Auditor General.

17. The Inspection Accountants form part of the establishment of the Auditor General's office but for purposes of administration and discipline they are under the control of the Accountant General whose office is being inspected for the time being. They are recruited mainly from local Audit Offices, draw pay in their parent scales and a special pay of Rs. 100 per mensem and hold the temporary posts specially created for them ordinarily for a period of 3 years.

18. The tour programmes of the Inspection Accountants are arranged by the Auditor General and due notice is given to each office before its inspection is commenced. No Inspection Accountant is entrusted with the inspection of his parent office. It is the Auditor General's intention that the Inspection Accountant should be regarded as an independent agency placed at the disposal of the Accountant General to enable him to satisfy himself that his responsibility for the efficient working of his office is being fully and consistently discharged. The work of the Inspection Accountant is in all cases in addition to and unconnected with the work done by any internal test audit staff of the office.



19. Each audit office is inspected annually and the Inspection Accountant works under the personal direction of the Accountant General whose office is inspected. The Inspection Accountant is required to follow generally the standard inspection programme which gives the items of work in the several sections of an office inspected. The Accountant General is required during the interval between two visits to keep notes of other points which in his opinion should be referred to the Inspection Accountant for special examination. The Inspection Accountant may consider it advisable, as a result of what he has seen in other offices or in the office which he is inspecting at the moment, to look into certain other points not covered by these notes or the general instructions and the Accountant General should not withhold his consent without consulting the Auditor General.

20. An Inspection Accountant should not write a formal inspection report or present results *en masse* in any form. The Accountant General should, however, make to the Auditor General at the end of the inspection a short report describing generally the results of the Accountant's investigation and mentioning any important discovery which the Accountant makes, and stating specifically whether the inspection has been carried out in accordance with his wishes and whether he considers the work of the Accountant to have been useful.

21. Inspection Accountants are permitted to make references to the office of the Auditor General to obtain any information or advice they may deem necessary. Such references should, however, always be addressed through the Accountant General whose office is inspected.

22. Copies of all orders issued by the Central Government or the Auditor General on audit and accounts subjects with which Inspection Accountants are likely to be concerned are supplied to them by the Auditor General's office through the Accountant General under whom they are working and they are required to keep regular files of all such orders and hand them over to their successors when changes take place.

#### General instructions on administrative and other matters.

23. *General.*—An Accountant General may not

- (1) without the prior sanction of the Auditor General, reverse any deliberate orders of an important nature passed by any officer who preceded him in his office ;
- (2) issue any important notice to the public through Treasury Officers or otherwise unless it has been approved by the Auditor General ;
- (3) forward an application for sanction for expenditure except in respect of the items relating to the administration of his office, or for relaxation of leave or pension rules (such an application should be returned for submission to the proper executive authority) ;



- (4) propose increases in departments other than his own except when his advice is sought ;
- (5) on any account join in protesting against any retrenchment or economy which a competent authority may order ;
- (6) suggest expedients for the evasion of the natural operation of a rule when reporting on claims to pension or allowances of any kind, his duty being merely to report how a claim is affected by the rules ;
- (7) advise upon any questions relating to pensionary claims except in accordance with general or special orders regulating the occasions on which he may give such advice ;
- (8) issue orders stopping the payment of establishment or contingent bills of an office to obtain compliance with orders, except in extreme cases when so required by specific formal direction of the Central or Provincial Government as the case may be ; or
- (9) without the sanction of the Auditor General demand the submission to an accounts and audit office of a new account return and if the new account return is to be made by an officer not under the control of the Auditor General, the Provincial or Central authorities concerned should first be consulted and the result of the consultation made known to the Auditor General.

24. *Reports on failures of Audit.*—The Civil Accountant General should submit to the Auditor General a separate report of every serious case of failure of audit as soon as it comes to light, irrespective of any report which may be required for other purposes. The report should explain the manner in which the failure occurred, and mention the names of the persons responsible and the disciplinary action taken or recommended. Similar reports should be sent by the Accountant General, Posts and Telegraphs, once a quarter, selected from the cases reported to him by his subordinate officers.

25. *Special responsibility for cash.*—An Accountant General is specially responsible for seeing that there is adequate control over the section of his office which handles cash. The fact that the Cashier (or other subordinate who handles cash) has given security or executed a bond does not reduce his special responsibility for ensuring that an effective system of control over the custody, disbursement and accounting of cash exists and functions. There should be a continuous review of the arrangements for the expeditious disbursement of money, for the custody thereof, and for the prompt and correct disposal of undischarged balances and of sums otherwise payable into the treasury. There should also be adequate reconciliation, preferably without previous notice, of cash balances with the accounts outstanding against the custodians of the balances.



The Accountant General should at irregular intervals satisfy himself that the system of supervision as prescribed in authorised codes or special orders is observed properly and should remedy speedily the defects noticed, if any.

Where the system of cheque payment by Audit Offices is in vogue, the gazetted officer entrusted with the duty of signing the cheques is required at the close of each day himself to check the register of cheques drawn with the cheques on hand to see that no more cheque forms have been removed than are accounted for by proper entries in the register of cheques drawn. The Accountant General is responsible for seeing that this stock-taking of cheque forms is on no account postponed or neglected.

26. *Control over state of work and report on arrears.*—Each section or department of the office should maintain a calendar showing the due and actual dates of (i) the despatch of returns due from the section, and (ii) the submission to Gazetted Officers of all accounts, objection statements, registers, etc. This calendar should be submitted once a week to the Gazetted Officer in charge for review and the result of the review should be placed on record.

27. A register or list of returns with due dates should be kept in every office for permanent record and reference. It should have columns for the twelve months of the year, and the number of days before or after the due date should be entered against each return at the time of its despatch.

28. The calendars and registers or lists of returns maintained under paragraphs 26 and 27 should be submitted to the Accountant General for review on the 5th of the following month, with the certificate prescribed in note 2 below this paragraph signed by the Gazetted Officer in charge for each section. The certificate should cover all kinds of work including correspondence, and mention specially the progress of the Gazetted Officers' review of audit. It should also mention the number of unpaid pre-audit bills which are more than a week old.

NOTE 1.—Items of work for the disposal of which no period is prescribed in any rule or order should be treated as in arrears if the relevant account return or other document has been in the office for more than three weeks.

NOTE 2.—The certificate mentioned in this paragraph should be in the following form :—

I certify to the best of my knowledge and belief that with the exception of the arrears detailed and explained in the attached statement the work is up to date.

29. The Accountant General is responsible for making special reports to the Auditor General of any serious arrears in work even if he is confident of overtaking it rapidly with his normal staff.



30. *Audit of expenditure of the Audit Offices.*—All classes of expenditure including advances, of each audit office should be subjected to audit by an independent agency, as indicated below :—

(a) All bills pertaining to Gazetted Officers attached to Audit Offices should after payment be submitted for audit to the Accountant General, Central Revenues. The bills of the Gazetted Officers attached to the office of the Accountant General, Central Revenues, including the Accountant General himself should, however, be sent for audit to the Accountant General, Posts and Telegraphs.

(b) The distribution of the audit of all bills pertaining to the non-gazetted establishment including Senior Accountants of the All-India List and Divisional Accountants, whether attached to Divisions or employed in the main office, and contingent bills, is shown in the Annexure to this Chapter. The bills relating to pay and allowances of the Superintendents of the Customs Revenue Audit Branch including those of the Customs Superintendent attached to the office of the Accountant General, Central Revenues, should, however, be post-audited by the Accountant General, Central Revenues.

NOTE 1.—The bills mentioned in this paragraph include bills of the Outside and Local Audit Departments except where the latter is under the administrative control of the Provincial Government.

NOTE 2.—In the case of advances from the General Provident Fund granted to non-gazetted Government servants of the Indian Audit Department, and to officiating Assistant Accounts Officers whose General Provident Fund accounts are not maintained by the Accountant General, Central Revenues, a copy of the sanction together with a statement of the reasons for which and a reference to the rule under which the advance has been sanctioned, should be communicated for audit to the audit officer responsible for the audit of the establishment pay bills of the office concerned. The bill in which the advance is drawn need not, however, be sent for audit.

NOTE 3.—Bills relating to the payment of gratuity under the Civil Service Regulations and under the State Railway Provident Fund and Gratuity Rules need not be submitted to the audit officer who audits the pay of the staff as such claims are certified by him before the payment is made. They should be audited by the audit officer in whose jurisdiction the payment occurs.

NOTE 4.—All arrear bills relating to claims more than six months old should be pre-audited.

NOTE 5.—In order to ensure that all bills are sent for audit as prescribed, the office to which the bills pertain should furnish to its audit officer every month a certificate in the following form :—

Certified that a total sum of Rs. .... has been booked in the accounts of my office for the month of ..... on account of

pay  
travelling allowance of officers of my office  
contingencies establishment the office of .... and that vouchers to the amount  
etc.

are sent herewith  
of Rs. .... have been sent with my letter No. .... of the

\* Vouchers for the balance of Rs. .... will be sent shortly.



*Explanation.*—(i) In cases where the charges relating to an accounts and audit office are not booked in that office but in some other accounts and audit office, the certificate should be furnished by the latter.

(ii) The details of the expenditure working up to the total amount mentioned in the certificate should be noted at the foot of the certificate as shown below :—

Pay of officers.....	.....
Travelling allowance of officers.....	.....
Pay of establishment.....	.....
Travelling allowance of establishment.....	.....
Contingencies.....	.....
Etc.....	.....

31. The Accountant General should arrange for a periodical review of the audit performed under paragraph 30.

32. *Transfer of charge.*—When an Accountant General is being relieved either permanently or temporarily of the charge of his office he will draw up a memorandum setting out briefly the results of his special knowledge and experience of the office for the information of his successor. He will explain *inter alia* in what respects the working of any of the sections of his office is defective or in arrears, the state of the codes and manuals for the upkeep of which he is responsible, and point out serious irregularities, if any, relating to the offices rendering accounts to him and draw the attention of the relieving officer to important pending cases that might require special scrutiny. He will give this memorandum to the relieving officer and send a copy of it simultaneously to the Auditor General.

33. A relieved Accountant General should also have the register of keys, valuables, secret documents, etc., checked by his relieving officer, hand over keys, etc., to the relieving officer, get his acknowledgment on the register itself and report the fact to the Auditor General. This report should be countersigned by the relieving officer.

34. The relieving officer should make a preliminary examination of the memorandum given to him in accordance with paragraph 32 and within 3 months satisfy himself that he is fully apprised of all that concerns the effective and efficient administration of his office, and make a special report to the Auditor General of any defects or points of importance noticed by him.

35. *List of holidays.*—The Accountant General should submit on or before 22nd December each year a list of gazetted and local holidays other than Sundays on which his office will remain *wholly closed* during the ensuing calendar year.



## ANNEXURE.

(Referred to in paragraph 30.)

*Statement showing the distribution of audit of the bills pertaining to the non-gazetted establishments and of the contingent bills of each accounts and audit office.*

Serial No. 1	Name of the office of which the bills will be audited. 2	Name of the office in which the bills will be audited. 3
<i>Administrative offices.</i>		
1	Auditor General .. .. .	.. Accountant General, Central Revenues.
<i>Civil accounts and audit offices.</i>		
2	Accountant General, Central Revenues ..	.. Accountant General, Punjab.
3	Accountant General, Bengal .. ..	.. Accountant General, Central Provinces.
4	Accountant General, Central Provinces ..	.. Accountant General, Bihar.
5	Accountant General, Bihar .. ..	.. Accountant General, Bengal.
6	Comptroller, Orissa .. .. .	.. Accountant General, Bengal.
7	Accountant General, Punjab .. ..	.. Accountant General, United Provinces.
8	Accountant General, United Provinces ..	.. Comptroller, North-West Frontier Province.
9	Accountant General, Madras .. ..	.. Accountant General, Bombay.
10	Accountant General, Bombay .. ..	.. Accountant General, Madras.
11	Comptroller, Assam .. .. .	.. Accountant General, Madras.
12	Audit Officer, Indian Stores Department ..	.. Accountant General, Central Revenues.
13	Comptroller, Sind .. .. .	.. Accountant General, Punjab.
14	Comptroller, North-West Frontier Province ..	.. Accountant General, Punjab.
15	Accountant General, Posts and Telegraphs ..	.. Accountant General, Central Revenues.
	Deputy Accountant General, Posts and Telegraphs, Calcutta.	.. Accountant General, Bihar.
	Accounts Officer, Telegraph Check Office, Calcutta	Comptroller, Assam.
	Deputy Accountant General, Posts and Telegraphs, Nagpur. .. .. .	.. Accountant General, Central Provinces.
	Deputy Accountant General, Posts and Telegraphs, Madras.	.. Accountant General, Madras.
	Deputy Accountant General, Posts and Telegraphs, Delhi.	.. Accountant General, Central Revenues.
	Director of Railway Audit .. .. .	.. Accountant General, Central Revenues.
	Director of Audit, Defence Services .. ..	.. Accountant General, Central Revenues.



## CHAPTER II.—OFFICE PROCEDURE.

### Office Manuals.

36. A "Manual" of office procedure to regulate the internal administration of an accounts and audit office is prepared by each Accountant General. All orders determining and affecting the day to day work of his office and general matters of information useful to his staff in their daily work are incorporated in it. Copies of the Manual should be made available to each section of the audit office.

37. Office Orders concerning matters eventually to be incorporated in the manual mentioned in the preceding paragraph are issued by the authority of the Accountant General and are altered, amended or deleted by the same authority.

38. Other "local Manuals" collecting important and useful orders of local character and general instructions issued from time to time by Accountants General for the guidance of Treasury and Disbursing Officers should also be prepared and maintained, as required, in a handy and up-to-date form by each Accountant General.

### Supplies of copies of Manuals to the Auditor General.

39. The Accountant General is required to forward one copy of each of the following publications to the Auditor General for his office library :—

- (i) Manuals referred to in paragraphs 36 and 38.
- (ii) all rules issued in the form of codes, manuals or standing regulations by the Departments of the Provincial Government.

### Correspondence.

40. The following instructions are issued as a guide to officers of the Indian Audit Department in dealing with official correspondence :—

- (a) Letters relating to the sections and subjects under the direct supervision of a Gazetted Officer issue ordinarily over his signature though they are stamped as emanating from the Accountant General :

Provided that no communication implying dissatisfaction or censure, and no letter to Government, Provincial or Central, or to the Auditor General, may ordinarily issue from any accounts and audit office except over the signature of the Accountant General. The Accountant General may however authorise Gazetted Officers under him to sign communications of a routine nature to the Provincial Government or the Auditor General.



- (b) In the absence of the Accountant General from headquarters, his Deputy deputises for him in all matters relating to correspondence, subject to such internal arrangements as may exist between the Accountant General and his Deputy for keeping the former informed of the substance of the correspondence so issued.
- (c) Printed routine letters and documents on which no objection is raised may be sent out by selected superintendents on behalf of the Gazetted Officers in charge of sections.
- (d) All letters to the Central or Provincial Government, the Auditor General, or the High Commissioner for India should have the subject briefly stated at the top. References to a higher authority for orders should be self-contained and documented as far as possible, and the question for orders accurately and concretely put.
- (e) Official letters addressed to an office should not bear the name of its head on the cover, unless it is intended that the cover should be opened by the head of the office personally. Confidential papers should be placed in double covers, the inner cover being marked "confidential" and superscribed with the name only of the addressee, the outer cover being addressed to him by his official designation without the addition of his name.
- (f) The name as well as the official designation of the writer should be given at the head of every letter addressed to the Central Government.

NOTE.—All communications addressed to the Auditor General, which will require to be forwarded ultimately to the Central Government or other authority (for example, applications for revision of pay, for increased establishment, for extra grants, etc.) should be submitted in duplicate.

#### Circular Letters.

41. It is the practice of the Auditor General to issue all instructions of a permanent character as Code alterations while those that are of transitory interest and/or require some immediate and specific action for final disposal are issued in the form of "circular letters". A similar method should be adopted in the accounts and audit offices.

#### Telegrams.

42. The general principles laid down by the Central Government for the sending of "State" telegrams and for classing them as "express" or "ordinary" should be followed.

#### Express Letters.

43. These are required to be treated as "telegrams" in the receiving offices and should therefore be used extensively in place of telegrams.



The words "Very Urgent—Express Letter" should always be prominently marked on the letters themselves if speedy attention is desired.

### Telephones.

44. The Auditor General is the final authority for sanctioning telephone connections to the various offices and officers in the Indian Audit Department. Accountants General outside Delhi who are on the trunk system must keep the Auditor General informed of their office and residence telephone numbers as well as the office numbers which should be rung up when they are on recess or away from the station. All telephonic communications for the Auditor General should be made to the Assistant Auditor General (Personnel) or, if really necessary, to the Deputy Auditor General.

### Legibility of Signatures.

45. The Auditor General attaches great importance to the signatures of all officers and superintendents on letters, statements, accounts, certificates, or reports being clearly legible, and if any person empowered to sign such documents does not sign legibly he should be required by the Accountant General to cultivate a formed and legible signature, and in all cases the signature of the officer signing them should be typed below the written signature.

The Auditor General has also ordered that the Accountant General should see that officers who are entrusted with the duty of signing cheques have formed and legible signatures.

### Issue to other Accounts and Audit Officers of Authority for Payment.

46. In each accounts and audit office there should not ordinarily be more than three Gazetted Officers who are empowered to issue authorities for payment to other audit officers, whether in the form of letters, telegrams or encasement on vouchers. Two of these may be the officers in charge of the Gazetted Audit and Pension Departments and the third any officer whom the Accountant General may select for miscellaneous payments. Specimen signatures of these officers should be sent to all other audit offices on a separate sheet of paper duly attested by the officer signing the forwarding letter.

Every authority for payment should be stamped with a special seal which should remain in the personal custody of the officer who signs it, specimen impressions, duly attested, having been supplied to all accounts and audit offices.

Before acting on such authority for payment the sectional superintendent should satisfy himself by comparison with the specimen signature on record that the signature on it is genuine and that it bears the impression of the special seal of the office of issue. In the case of a



telegraphic authority the payment should not ordinarily be made or authorised until the post copy of the telegram is received, any case of special urgency being specifically brought to notice for orders.

NOTE.—The above arrangement applies *mutatis mutandis* to transactions with Railway Accounts Offices but not with the Military Accounts Offices.

#### Supply of specimen signatures to Treasury Officers.

47. The specimen signatures of all officers serving in an Accounts and Audit Office who are authorised to sign payment orders on bills and vouchers or to issue letters of authority for payments to be made at treasuries should be supplied to all treasury officers within its audit circle.

#### Amendment and Interpretation of Rules.

48. When an Accountant General notices in the course of his audit duties, a rule in an authorised code which in his opinion, is defective and requires either an authoritative interpretation or a modification

- (i) he will in cases where the rule admits naturally of a definite audit decision being given give the audit decision according to the terms of the rule and then refer for the modification of the rule which he considers essential,
  - (a) to the Provincial Government when the rule appears in an authorised code of the Provincial Government and is also a rule which can be amended by that authority without reference to the Auditor General ;
  - (b) to the Central Government when the rule appears in an authorised code of that Government or is a rule in respect of which the power of interpretation rests with that Government ; and
  - (c) to the Auditor General in all other cases :
- (ii) he will in all cases where the rule is really so ambiguous on the point at issue as not to admit of a definite audit decision or the expenditure involved is so large as to make it inexpedient to anticipate what might be considered a certain decision by competent authority, refer to the Auditor General for advice : the reference should be framed in concrete terms the actual facts of the case giving rise to it being fully described.

#### Manuals of Audit Instructions and Audit Rulings.

49. Audit interpretations given by the Auditor General, whether on his own authority or with the concurrence of the Central Government, orders issued by the Secretary of State which the Auditor General thinks



should be issued as Audit Instructions and interpretations given by the Central Government of the statutory rules, etc., are collected if important and of a general nature, and are compiled by the Auditor General as the Manual of Audit Instructions.

The Auditor General also publishes Audit Rulings which embody his decisions affecting audit of expenditure.

#### Procedure for obtaining legal advice in cases concerning Provincial finances.

50. When a Provincial Accountant General considers it necessary to have a legal opinion on a case arising in his office but concerning Provincial finances, he should ordinarily ask the Provincial Finance Department to obtain legal opinion for him. If in any case it seems for reasons of urgency that the legal opinion should be taken direct, the Accountant General may do so but should at the same time inform the Finance Department of what he is doing. This procedure is laid down to make it clear that in all such cases the Provincial Government must bear the cost of the legal opinion.

#### Production of official documents in a Court of Law.

51. When a Government servant is summoned by a Court to produce official documents for the purpose of giving evidence the procedure laid down in Annexure A should be followed. The Accountant General should rarely produce official documents as evidence without consulting the Auditor General.

#### Form of statements, returns, etc.

52. No larger paper than foolscap should be used for preparing any statement or return. In all statements submitted to Government, or to the Auditor General the names of the different Governments must be arranged in the order given below :—

Central (including Baluchistan and Delhi Provinces).	Bihar.
Madras.	Central Provinces.
Bombay.	Assam.
Bengal.	North-West Frontier Province.
United Provinces.	Orissa.
Punjab.	Sind.

Every return should have clearly stated on it its name at the top, the Province or office of issue, and the period to which it refers. It is not necessary to send with it a covering letter. A blank return should have the word " blank " written conspicuously across it.



53. The following forms intended for the use of Central and Provincial Government officers are printed at the Security Printing, India, Nasik Road :—

- (1) Supply Bills.
- (2) Remittance Transfer Receipts.
- (3) Cheques for use in the—
  - (a) Civil Department.
  - (b) Public Works Department.
  - (c) Forest Department.
  - (d) Non-Government Institutions, and Local Bodies which bank with treasuries.
  - (e) Offices having personal ledger accounts with treasuries.
  - (f) Pre-audit Department of a Civil Audit Office.
- (4) Tehsildari Cheques.

*Exceptions.*—Cheque forms intended for the use of the officers of the Governments of Bombay, the United Provinces and Assam and of the Non-Government Institutions and Local Bodies banking with those Governments, are printed by the respective Governments locally ; those required by Non-Government Institutions and Local Bodies in Madras are printed at the Government Press, Madras.

54. The Issue Officers of the Reserve Bank of India in each circle supply Treasury Officers with the requisite quantity of Supply Bill forms. The remaining forms printed at the Security Printing (see paragraph 53) are supplied to Treasury Officers by Accountants General who will submit to the Deputy Controller of Stamps, Central Stamp Store, Nasik Road, Great Indian Peninsula Railway, separate annual indents in form No. 1 for forms required for the use of Officers under, and Non-Government Institutions and Local Bodies banking with, (1) the Central Government and (2) the Provincial Government. The indent for (1) should reach the Deputy Controller of Stamps not later than the first week of January each year and should cover the requirements for the twelve months from 1st April to 31st March, while that for (2) should reach him not later than the first week of April each year and should cover the requirements for the twelve months from 1st July to 30th June.

*NOTE.*—Provincial Personal Ledger Account and Provincial non-Government institution cheque books required for use by the officers of the Government of Bengal are indented for and stocked by the Press and Forms Manager, Bengal.

55. Forms of cheques, remittance transfer receipts and supply bills should be bound in books with counterfoils, separately for forms of each kind. Each book should bear a number which should be repeated upon each form contained in it, together with the consecutive number of the form. On the cover of the book there should be an order to keep it under lock and key in the personal custody of the drawing officer.



56. The stock of forms of cheques and remittance transfer receipts required for issue to treasuries must be stored in strong cupboards or boxes of sufficient breadth, secured with good locks of which the keys should be kept by a Gazetted Officer. A Stock Book should be maintained and each kind of form should be shown separately in it and stored separately in the store cupboard or box, and also arranged in such a manner that a later serial number may never be issued before an earlier one. An account of issues should also be maintained and the stock book should, on each occasion of issue, be brought to the Gazetted Officer for initials at the same time as the invoice is brought for signature. The Gazetted Officer should obtain proper acknowledgments for all issues. Stock should be taken at least once a year and the fact noted in the Stock Book over the signature of the stock taking officer.

#### Standard Forms.

57. Certain forms have been standardised for printing for use in Civil Accounts and Audit Offices. These are obtained in accordance with instructions issued by the Controller of Printing and Stationery from the Manager of the Forms Press, 166, Dhurrumtollah Street, Calcutta. Other forms are printed as special forms.

58. All suggestions for the standardisation or printing of new forms as special forms and for the alteration or cancellation of existing standardised or special forms, should be made to the Auditor General in the first instance. If the proposal is for the standardisation or printing of a new form as a special form, the anticipated annual consumption should also be mentioned.

59. The Book of Account Forms contains samples of all forms not included in any prescribed code, the printing of which centrally for use by officers subordinate to the Central Government has been authorised. The various Audit and Account Codes indicate which of the forms mentioned therein have been standardised and which can be printed as special forms. Other forms the printing of which has been authorised as special forms for use in individual Accounts and Audit Offices and which are not of general application in all Civil Audit Offices, should be shown in the local office manual. This class of local forms is indicated by the letters pertaining to the particular series to which they relate as numerators and the letter or letters indicative of the office in which they are to be used as denominators. The letter or letters to be used by different Accounts and Audit Offices are shown below :—

Office.	Abbreviations
Accountant General, Central Revenues .. .. .	C. R.
Do. Madras .. .. .	M.
Do. Bombay .. .. .	Bom.
Do. Bengal .. .. .	B.
Do. United Provinces .. .. .	U.



Office.						Abbreviations.
Accountant General,	Punjab	..	..	..	..	P.
Do.	Bihar	..	..	..	..	Bih.
Do.	Central Provinces	..	..	..	..	C.
Comptroller, Assam		..	..	..	..	A.
Do.	North-West Frontier Province			..	..	N. W.
Do.	Orissa	..	..	..	..	O.
Do.	Sind	..	..	..	..	S.
Audit Officer, Indian Stores Department		..	..	..	..	I. S.

Thus the number of form No. S.Y.-I printed for use in the office of the Accountant General, Central Revenues, will be  $\frac{S. Y.}{C. R.}$  1. The number of this form to be used in the office of the Accountant General, Punjab, will be  $\frac{S. Y.}{P.}$  1. Similarly the number of G.P.F.-19 to be used in these two offices will be  $\frac{G. P. F.}{C. R.}$  19 and  $\frac{G. P. F.}{P.}$  19.

#### Submission of applications for additional establishment.

60. A demand for additional establishment made to the Auditor General must be supported by statistics of work, the unit adopted in each case being clearly specified. The following are some of the checks prescribed to secure the accuracy of the statistics :—

- (i) The statistics should be thoroughly and carefully checked by the superintendent of the section concerned and reviewed by the gazetted officer in charge who should satisfy himself that the statistics submitted are *prima facie* correct.
- (ii) The statistics should bear the initials of both the preparer and the examiner.

#### Library and Records.

61. The following are general instructions for the care of the office library :—

- (1) The library should be small but efficient, up-to-date, and serviceable for the purpose for which the office exists.
- (2) No book should be issued from the library without a formal requisition from a person not below the rank of the superintendent of a section who will be held personally responsible for its return in good condition.
- (3) Books supplied to sections should be returned promptly, retention for a period exceeding two months requiring the written sanction of the gazetted officer in charge of the section.



- (4) In the first week of each month a reminder should be sent to each section showing the names of the books supplied more than one month before but not returned.
- (5) A verification of the books in stock in the library should be carried out annually by a superintendent selected for the purpose. The Officer in Charge should visit the library at intervals and see that the books are properly arranged and cared for.
- (6) A library catalogue should be maintained.

62. Every officer, upon receiving charge of a post to which the care of the office library is attached, must satisfy himself as to the state of the library. Unless he reports specially to the contrary it will be assumed that he received the library in good order. This applies to a relieving librarian as well.

#### Filing of papers.

63. Classified "guard files" containing copies of important orders should be maintained in each office for consultation by all gazetted officers and subordinates. It may be useful for the Accountant General to conduct a periodical review of these files.

64. The work of filing papers, vouchers and accounts must receive the most careful attention. Prompt and methodical performance of this duty affects very greatly the smooth and efficient working of an office. It is one of the functions of the Accountant General to see that a proper system of filing exists and that it is worked as devised under responsible supervision. The following general instructions should be observed:—

- (1) Records should be weeded and destroyed (see Chapter XI) at regular intervals and not allowed to accumulate.
- (2) No paper should be filed without an order of the superintendent of the section.
- (3) Vouchers and accounts should be filed according to their nature and year.
- (4) Files should be maintained according to subjects, general orders always being kept separately from correspondence relating to individual cases governed by those orders. General orders should be filed in a compact file containing all current orders on a particular subject even if they are issued in different years. An index of the general files should be kept in each section concerned.
- (5) Current files and papers kept in sections should be neatly arranged, properly indexed and divided into groups such as urgent, current, pending, etc.



- (6) Records which are not constantly required for reference should not be kept in the sections but sent to the Record Room where proper indices of them should be maintained.

#### Supply of Codes.

65. Every gazetted officer, Superintendent, Divisional Accountant and Subordinate Accounts Service passed clerk should be supplied with a copy of general books of reference. Books so supplied will be treated as personal copies and may be taken with him by a Government servant on his transfer to another office. Corrections issued from time to time will be supplied by the Accountant General, but the Government servants themselves will be personally responsible for the proper maintenance of their books.

66. Clerks of an office, who are *bona fide* candidates preparing for the Subordinate Accounts Service examination within a reasonable time and desire the concession, may be supplied with priced publications of the Central Government, the Provincial Government and the Auditor General, together with sets of corrections thereto, at 50 per cent. of the cost price, 25 per cent. being met out of the contingent grant of the office and the remaining 25 per cent. being covered by the discount allowed by the publishing departments.

#### Cypher Code.

67. The Finance Department Cypher Code must remain in the personal custody of the Accountant General who will himself compose and write all messages sent in it. The Cypher Code of the Reserve Bank is also confidential and should be kept locked up in the custody of a senior Gazetted Officer.

#### Abbreviated telegraphic address.

68. All Accountants General are required to keep the Auditor General informed of their current registered abbreviated telegraphic addresses, both Foreign and Inland.

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#### ANNEXURE A.

(Referred to in paragraph 51.)

*Procedure to be followed when a Government servant is summoned by a court to produce official documents for the purpose of giving evidence.*

The law relating to the production of unpublished official records as evidence in courts is contained in sections 123, 124 and 162 of the Indian Evidence Act, 1872 (Act I of 1872), which are reproduced below :—

- “ 123. No one shall be permitted to give any evidence derived from unpublished official records relating to any affairs of State, except with the permission of the officer at the head of the department concerned, who shall give or withhold such permission as he thinks fit.



124. No public officer shall be compelled to disclose communications made to him in official confidence, when he considers that the public interests would suffer by the disclosure.

162. A witness summoned to produce a document shall, if it is in his possession or power, bring it to Court, notwithstanding any objection which there may be to its production or to its admissibility. The validity of any such objection shall be decided on by the Court.

The Court, if it sees fit, may inspect the document, unless it refers to matters of State, or take other evidence to enable it to determine on its admissibility.

If for such a purpose it is necessary to cause any document to be translated, the Court may, if it thinks fit, direct the translator to keep the contents secret, unless the document is to be given in evidence: and, if the interpreter disobeys such direction, he shall be held to have committed an offence under section 166 of the Indian Penal Code."

2. For the purposes of section 123 above, the expression " officer at the head of the department " may be held to mean the head of the office in whose custody the document required by the court is, and *vis-a-vis* the court which demands its production, that officer should be treated as the authority to withhold or give the necessary permission.

3. In respect of documents emanating (1) from a higher authority, *viz.*, *His Majesty's Government*, the Secretary of State, the Central Government, or the Provincial Government, or which have formed the subject of correspondence with such higher authority, or (2) from other Governments, whether foreign or Dominion, the head of the department should obtain the consent of the Central Government through the usual official channels before agreeing to produce the documents in court, or allowing evidence based on them, unless the papers are *intended for publication*, or are of a purely formal or routine nature, when a reference to higher authority may be dispensed with.

4. In the case of papers other than those specified in paragraph 3 above, the head of the department should not allow production of the correspondence if it relates to matters which are generally regarded as confidential, or disclosure of which would in his opinion be detrimental to public interests, or to matters which are in dispute in some other connection, or have given rise to a controversy between Government and some other party.

5. In a case of doubt the head of the Department should invariably refer to higher authority for orders.

6. These instructions apply as well to cases in which Government is a party to the suit. In such cases much will depend on the legal advice as to the value of the documents, but before they are produced in court, the considerations stated above must be borne in mind, and reference to higher authority made, when necessary.

7. The Government servant who is to attend a court as a witness with official documents should, where permission under section 123 has been withheld, be given an order duly signed by the head of the department in the accompanying form. He should produce it when he is called upon to give his evidence, and should explain that he is not at liberty to produce the documents before the court, or to give any evidence derived from them. He should, however, take with him the papers which he has been summoned to produce.

8. The head of the department should abstain from entering into correspondence with the presiding officer of the court concerned in regard to the grounds on which the documents have been called for. He should obey the Court's orders and should appear personally, or arrange for the appearance of another officer in the court concerned, with the documents, and act as indicated in paragraph 7 above, and produce the necessary certificate if he claims privilege.



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ORDER.

Summons from the Court of the  
for the production at  
of the office files relating to the

(a) I direct \_\_\_\_\_ to appear with the files  
mentioned in the summons and to claim privilege for them under section 123 of the  
Evidence Act.

(b) I withhold permission to give any evidence derived from the files for which  
privilege is claimed under this order.

It should be represented to the Court that these files contain unpublished official  
records relating to affairs of State for the purpose of section 123 and that in view of  
the provisions of section 162 of the Evidence Act, the files are not open to the inspection  
of the Court.

Head of Department.

Dated

the



**CHAPTER III.—INDIAN AUDIT AND ACCOUNTS SERVICE.****Recruitment.**

69. Recruitment to the Service is made in India by the Central Government (a) through a competitive examination conducted by the Federal Public Service Commission, and (b) by promotion, after consultation with the Commission, of selected members of the subordinate gazetted and ministerial establishments of the Indian Audit Department and of the Finance Department of the Central Government. The Central Government reserve to themselves the right of making, occasionally, direct appointments of officers with specialist qualifications, e.g., Registered Accountants.

70. Vacancies in the Service which are filled by examination are apportioned between the various communities in India in accordance with the instructions issued by the Central Government from time to time. Twenty-five per cent. of all vacancies to be filled by examination are reserved for Muslims, and eight and one-third per cent. for other minority communities. When a report is made to the Central Government of the number of officers to be recruited, the number of vacancies to be reserved for members of particular minority communities is also indicated.

71. The number of promoted subordinates has been fixed at one-fifth of the total cadre. Recruitment by promotion is made strictly by selection and no one has any claim to such promotion as of right. The number of vacancies to be filled by promotion each year is worked out separately and recommendations in favour of the men to be promoted are made to the Federal Public Service Commission, through the Central Government.

**Training and Examination of Probationers.**

(a) *Probationary period and essential qualification for retention in service.*

72. An officer recruited in India to the Department will be on probation until he has passed the Departmental Examinations, and in any case ordinarily for two years. If he fails to pass the Departmental Examinations within a period of 3 years he will be liable to lose his appointment. The period of three years ordinarily involves six chances of taking the examinations, but if the first examination be held within 6 months of a probationer's joining the service it will not be taken into account and the period of 3 years will be extended to allow of one further chance.

(b) *Training.*

73. Probationers will be on training for a period of two years. The programme of training will be prepared by the Accountants General to whose offices they are attached on the basis of the model programme described in paragraphs 74 to 77.



74. The following principles are to be followed in preparing and in carrying out a programme of training for a probationer :—

- (a) Knowledge in full detail of the structure of the Civil accounts of the Central and Provincial Governments is essential for efficiency in the work of the Indian Audit Department.
- (b) It is impossible for a learner to obtain practical experience in accounting work unless he does himself all the processes from the preparation of bills in an initial account office to the compilation of the Consolidated Abstract.
- (c) The probationer's knowledge of rules and regulations need not be detailed. He should know the processes of audit, the registers used and the method of check : his training should teach him how to use the Government of India Act, statutory rules and regulations and financial orders, rather than demand an accurate verbal knowledge of individual rules.
- (d) As much contact as is possible with the ordinary executive Government should be secured by practical training in executive offices and by his assisting in inspections.
- (e) A sense of practical responsibility should be brought out by the relation of code work to the actual problems in an accounts and audit office : this can be best secured by the probationer's being given charge of a small portion of the work in each branch in which he studies.

75. The following is a model programme for training in accounts—

	Weeks.
(1) Study of office organisation and procedure ..	2
(2) Training at the Treasury .. .. .	4
(3) Training in a Public Works Sub-division and Division .. .. .	6
(4) Treasury Section of D. A. D. ... .. .	1
(5) Accounting work in Departmental Audit Sections (including Forest) .. .. .	4
(6) Accounting work in Works Audit Department ..	2
(7) Account Current .. .. .	3
(8) Book Department .. .. .	3
	—
Total ..	25
	—



76. For the general training in other civil work the following is the suggested programme :—

	Weeks.
(1) General audit principles and G. A. D. ..	.. 9
(2) Departmental Audit Sections ..	.. 7
(3) Works Audit Sections ..	.. 6
(4) Pension Audit and Reporting ..	.. 4
(5) Bills, Deposit and Provident Fund ..	.. 2
(6) Inspections ..	.. 4
(7) Further practical training ( <i>vide</i> paragraph 77) ..	18
Total	.. 50

This portion of the training will primarily be in audit work, but should serve also to establish the training in accounts given in the first period.

77. During the period allotted to (7) in paragraph 76 the probationer should be given actual charge (under a Deputy Accountant General) of such work as the Accountant General may decide and should also be given practical experience of :—

- (a) Treasury Miscellaneous,
- (b) Works Miscellaneous and Public Works Inspection Reports, and
- (c) Budget and appropriation audit ; a general study of the system of appropriation accounts and the work connected with the preparation of appropriation accounts and the report on them.

Spare time can also usefully be employed in refresher courses in accounts work particularly in Account Current Section which has assumed great importance in virtue of the separation of balances of the various Governments in India.

78. The model programme prescribed above is neither definitive nor exhaustive, but the order of the training described should be observed as far as possible. The Accountant General should prescribe the actual detail of the work to be done (*e.g.*, the number of bills or accounts to be prepared) within each period, and will have to suit the programme to the capacity and progress of the probationer. The Accountant General should obtain periodical reports, and satisfy himself by personal enquiry and otherwise that the probationer is acquiring a competent knowledge of the work of the office. The Accountant General should always remember that he is endeavouring to produce a member of the Indian Audit and Accounts Service and not a member of the Subordinate Accounts Service.

79. The course of training for any probationer who has previously served in a Government office may be modified, with the approval of the Auditor General, due regard being had to the nature of the work performed by him and the examinations which he has passed during his previous service.



80. Arrangements for the training of probationers in an outside office will be made by the Accountant General to whose office the probationers are attached.

81. During the period that probationers are in an outside office, they will submit diaries regularly to the Accountant General to whose office they are attached, but while they are in the Accounts and Audit Office itself it will be left to the Accountant General to use his discretion with regard to the nature of the control which he should exercise over the probationers' work. The Accountant General will report every three months to the Auditor General that the prescribed course of training is followed and is or is not in arrears. He will also give a personal appreciation of the probationers' work, conduct and progress.

Training in departmental audit work, *e.g.*, Railways, Military, Commercial, Customs, etc., will not be given during the period of probation. Such training will be arranged for during the early service of an officer when administratively convenient.

(c) *Departmental Examinations.*

82. The First and Second Departmental Examinations which Probationers have to pass before confirmation in the Department, are held half-yearly, on the Monday next after the 10th May and the 10th November and following days, in the subjects detailed in paragraphs 84 and 85.

83. No probationer will be allowed to appear at the First Departmental Examination until he has completed the training at the treasury, nor at the Second Departmental Examination until he has completed the training in Public Works Division.

(d) *Subjects, Syllabus and qualifying marks.*

84. *First Departmental Examination.*

<i>Subjects.</i>	<i>Marks.</i>
(1) <i>Precis and Draft</i> .. .. .	200
(2) <i>Political and Revenue System of India (a)</i>	250
(3) <i>General Principles of Government audit and accounts as described in the Introduction to Indian Government Accounts and Audit</i>	250
(4) <i>Commercial Book-keeping (b)</i> .. .. .	250
(5) <i>The Principles of Parliamentary Financial Control (c)</i> .. .. .	200
	1,150



(a) *Books prescribed—*

(i) Parts II, IV and V of the Report of the Simmon Commission, Volume I.

(ii) India's New Constitution by J. P. Eddy and F. H. Lawton.

(b) *Books prescribed—*

- Dicksee's Book-keeping for Accountant students and Chapters I, II and VI—XI of the same author's Auditing.

(c) *Books prescribed—*

- "The system of National Finance" by E. Hilton Young.

NOTE.—The Auditor General will, when necessary, issue further instructions regarding any other books to be studied for these subjects.

85. *Second Departmental Examination.*

<i>Subjects.</i>	<i>Marks.</i>
(1) Chapters I, II, IV—VI and VIII of Government Securities Manual and all Chapters of the Civil Account Code, 8th Edition ; Volumes I and II of Audit Code (1st edition) ; Account Code (1st edition), and Forest Account Code .. ..	250
(2) Civil Service Regulations (Pension Rules only) and Fundamental Rules (including the Supplementary Rules issued thereunder by the Central Government) ..	250
(3) Government Book-keeping and Finance and Revenue Accounts .. ..	250
(4) Public Works Account Code .. ..	250
	1,000

NOTE.—The examination will be of a practical nature and books will be allowed.

86. Probationers who obtain 40 per cent. of the marks in each of the subjects and 50 per cent. in the aggregate will be held to have passed the examination. Those who fail in an examination as a whole will be held to have passed and be exempted from re-examination in the subjects in which they obtain 60 per cent. of the marks. These marks will be taken into account in reckoning the minimum aggregate at a later examination.

(e) *When counted against strength.*

87. Probationers will count against the sanctioned strength of the office to which they are posted after the end of two years or from such earlier date as the Auditor General may determine after they have passed the second Departmental Examination.



*(f) Rules for conducting the Examinations.*

88. The Departmental Examinations will be conducted in accordance with the rules prescribed for conducting the Subordinate Accounts Service Examination. The rules in paragraphs 192 to 196, 199 and 202 of those rules will not however apply to the Departmental Examinations.

**Postings and Transfers.**

89. Subject to the reservations made by section 246 of the Government of India Act, 1935, or by rules framed thereunder in respect of officers appointed by the Secretary of State, postings and transfers from one office to another of all officers below the rank of Deputy Auditor General are made by the Auditor General. The posting of the Deputy Auditor General is made by the Central Government. The Accountant General may make postings within his office to the sanctioned charges of Assistant Accountants General.

90. Members of the Indian Audit Department are not permitted to make personal requests for special consideration in the matter of promotion, etc., but the Auditor General is willing to receive demi-official intimation of an officer's preference for particular localities or for particular branches of the work of the Indian Audit Department. Officers' wishes are met so far as possible but the preferences of officers are naturally subordinated to the requirements of the Department. An officer sending such an intimation should communicate the contents of his letter to his Accountant General to whom copies of replies will be sent by the Auditor General.

91. All reports of taking and giving over charge should be submitted to the Auditor General on the day the transfer of charge is made.

**Leave.**

92. Accountants General should submit to the Auditor General by 1st July and 15th October each year reports of the wishes of officers, including themselves, to proceed on leave between October and March and between April and September, respectively. The reports should be submitted in Form 2.

93. Accountants General and the Director of Railway Audit may deal finally with applications for leave on average pay up to 4 months of Assistant Accountants General and of Assistant and Deputy Chief Auditors, as the case may be, serving in their own offices or in the offices under their control. Other applications should be forwarded with the recommendation of the Accountant General to the Auditor General for disposal.

NOTE 1.—The exercise of this power is liable to be suspended by the Auditor General if it involves the appointment of a substitute when there is an excess of gazetted officers on duty over the sanctioned number of charges in the Department.

NOTE 2.—If leave be refused in any case, a report of the reasons for the refusal should be made to the Auditor General.

NOTE 3.—All grants of leave and the date of departure on, and return from, leave shall be reported to the Auditor General.



94. In making proposals for creation of temporary posts of Assistant Accounts Officers in leave or other vacancies of officers of the Indian Audit and Accounts Service, the Accountant General should bear in mind that no temporary post will be sanctioned unless the period of the vacancy is expected to exceed 15 days.

95. Auditor General deprecates prefixing or affixing holidays to leave especially in cases where a change in the heads of offices is involved. In cases in which requests for permission to prefix or affix holidays to leave are supported by the Accountant General, it should be stated specifically whether the holidays are such as may be prefixed or affixed to leave under the rules and whether the conditions laid down in Central Government Supplementary Rule 209 are likely to be fulfilled on the presumption that the officer will come back to the same office. On the return of the officer from leave the Accountant General will assure himself that the conditions implicit in the sanction are satisfied, and if they are not satisfied, will refer the case to the Auditor General for orders.

96. All officers before proceeding on leave should report to the Auditor General their address during leave. When an officer has failed to report his address communications addressed to him should be sent care of the High Commissioner for India if the officer be on leave out of India, and care of the Accountant General from whose office he proceeded on leave if the officer be on leave in India.

97. All officers on returning from leave out of India should intimate to the Auditor General in good time the date on, the ship by, and the port at, which they intend to reach India. On arriving at the port of disembarkation they should *invariably* call at the office of the Accountant General or, in the case of the arrival at Karachi, at the office of the Comptroller, Sind, and ask for the orders of posting, if not already received, or for confirmation of orders received previously.

98. Officers who take leave on grounds of ill-health, whether on medical certificate or not, should submit to the Auditor General a medical certificate of fitness under Fundamental Rule 71 in time to reach him at least one week before the expiry of leave or extension of leave if for one month or less and two weeks before the expiry of leave or extension of leave if for more than one month. In the absence of a certificate of fitness or of other advice, it will be assumed that the absentee is not well enough to return to work on due date but will apply for extension of leave on production of a proper medical certificate.

#### Confidential Reports.

99. Civil Accountants General and Departmental Accountants General should send an annual report in Form S. Y. 322-B on each officer, including probationers, confidentially to the Assistant Auditor General (Personnel) by name, so as to reach that officer by the 15th of April each year. The reports should be prepared in accordance with instructions issued by the Auditor General from time to time. It should be remembered that the reports are intended to supply such information as to



make them a really reliable means of arriving at a full and proper judgment of the character and the capacity of the officers concerned : and the reports must therefore be based on careful observation and be carefully and conscientiously framed.

NOTE 1.—Reports should be submitted on all officers who have served under the officer submitting the report for 4 months or more during the year under report. Office copies of the reports need not be kept.

NOTE 2.—It is not necessary that when the Accountant General makes adverse comments on the work or conduct of an officer he should tell him so ; but it is necessary that, ordinarily, at some time or other during the period under report, the officer should have been made acquainted with the opinion of the Accountant General and told that he must endeavour to effect an improvement. Only those defects need be pointed out which can be remedied and great attention should be paid to the manner and method of communication in order to ensure that, having regard to the temperament of the officer concerned, the advice given and the warning administered will be most beneficial to him. It is important that the effect of the admonition should be mentioned in the confidential report.

### Conduct and discipline.

100. The standing orders of the Central Government regarding the conduct of all Government servants in civil employ published in a separate pamphlet, entitled "The Government Servants' Conduct Rules" are applicable to all officers.

101. The Accountant General is bound invariably and promptly to report to the Auditor General any misconduct on the part of an officer. If the pay of an officer be attached by order of a Civil Court, the fact must immediately be reported to the Auditor General and the explanation of the officer should be submitted with this report.

NOTE.—The rules relating to attachment of pay contained in Article 46-B, Civil Account Code, Volume I, are applicable to all officers.

102. On the subject of arbitration the following rules have been laid down :—

- (i) A Government servant shall not act as arbitrator in any case without the sanction of his immediate superior unless he be directed so to act by a Court having authority to appoint an arbitrator.
- (ii) No Government servant shall act as an arbitrator in any case which is likely to come before him in any shape in virtue of any judicial or executive office which he may be holding.
- (iii) If a Government servant acts as arbitrator at the private request of disputants, he shall accept no fees except as provided in the rules framed by the Central Government under Rule 47 of the Fundamental Rules.
- (iv) If he acts by appointment of a Court of Law, he may accept such fees as the Court may fix.



103. An officer called upon by a Court of Law to act as a Commission to give evidence on technical matters may comply with the request provided that the case is not of such a nature as will be likely to come before him in the course of his official duties, and he may accept such fees as are fixed by the Court.

104. No officer should correspond direct with an authority superior to the officer under whom he is immediately serving unless in a case of extreme emergency, in which case he must send copies of his communications to his immediate superior.

105. The transfer of the services of a Government servant from one Government office or department to another is regulated by the "Government Servants' Application for Posts (Central Services) Rules" relevant portions of which are reproduced below :—

"An applicant for appointment to a Central Service shall not be eligible for appointment if he is in the service of the Crown in India and has applied without the consent of the head of the office or department of the Central Government, or the consent of the Provincial Government, as the case may be, under whom he is employed.

Permission to a Government servant employed in a Central Service to submit an application for a post, to appear for an examination for a post, or to transfer his services to a post in another office or department of the Central Government or under a Provincial Government, shall ordinarily be granted unless the head of the office or department in which he is employed considers that the grant of permission would not be consistent with the interests of the public service."

#### Private Work.

106. Honorary work of a social, public or philanthropic nature may be undertaken by an officer without the special permission of the Auditor General who should however be consulted before any very important or onerous unpaid duties are assumed.

NOTE.—Remunerated private work is governed by the Fundamental Rules.

107. No officer should act as correspondent, honorary or paid, occasional or regular, to newspapers and journals, or edit any newspapers or any other periodical publication, without the previous permission of the Auditor General. Before giving permission the Auditor General will consult the Central Government in the Home Department so as to ensure uniformity of practice between all Departments.

No officer should become *ex officio* member as representing Government of committees or boards of management of institutions with which he is connected in an auditorial capacity. Cases where this is proposed should be referred to the Auditor General.

#### Penalties.

108. The rules regarding the imposition of penalties are contained in Rules 49, 52 and 53 of the Civil Services (Classification, Control and Appeal) Rules and strict compliance with these rules is necessary in any disciplinary case.



### Medical Attendance.

109. The rules regarding the medical attendance are contained in a pamphlet entitled "Medical attendance and treatment of officers of the Superior Civil Services serving under the administrative control of the Governor General in Council". Where reciprocal arrangements do not exist between the Central and a Provincial Government (as in Bombay) any special rules governing medical attendance should be incorporated in the local manual.

### Petitions and Memorials.

110. The instructions dealing with the submission of petitions to the Governor General and the submission, receipt and transmission of memorials to His Majesty the King Emperor of India, or to the Right Hon'ble the Secretary of State for India are contained in the notifications of the Central Government in the Home Department Nos. F.-6/7/33-II and F.-6/7/33-I, dated the 19th June 1933. These instructions apply to matters in regard to which the statutory appeal rules make no specific provision. The statutory appeal rules are contained in Part XIII of the Civil Services (Classification, Control and Appeal) Rules.

NOTE 1.—Appeals, petitions and memorials addressed to the Governor General or the Secretary of State should be submitted to the Auditor General in duplicate.

NOTE 2.—Copies of memorials addressed to the Secretary of State or to the Governor General should not be forwarded by the memorialists direct to those authorities, as such a practice is not authorised by the rules for the submission of memorials.

### Titles.

111. Recommendations for the grant of Indian titles should be sent confidentially to the Assistant Auditor General (Personnel) by name twice a year by 1st February and 1st September. Recommendations for other honours are submitted to Government by the Auditor General himself when he is requested to do so.

### Superannuation, Retirement and Resignation.

112. Recommendations for extension of service after superannuation should not be submitted more than six months before the date on which the officer would, in the absence of special orders, retire.

113. Applications for pensions should be submitted to the Auditor General through the proper channel.

114. Resignation of members of services under the rule-making control of the Secretary of State serving in the Indian Audit Department, who resign before they become eligible for either retiring or superannuation pension, must be submitted through the proper channel for sanction of the Secretary of State. The reasons for such resignation.



where these are known, shall also be communicated with notice of the resignation, for transmission to the Secretary of State when his sanction is sought.

#### Casualties.

115. The death of an officer should be reported immediately to the Auditor General. The death of a European officer of the Department should be reported immediately by the head of his office to the Government under which he was serving, which will announce the circumstances direct to the High Commissioner for India and send a copy of the report to the department of the Central Government concerned as well as to the Public Health Commissioner with the Central Government for information.

116. In addition to the report prescribed in the preceding paragraph a telegraphic report should be made to the Secretary of State in the case of all European officers killed or severely wounded by fanatics or meeting with sudden or violent death in any very exceptional circumstances.

117. Information as to deaths occurring among members of all the classes of the Most Exalted Order of the Star of India, the Most Eminent Order of the Indian Empire and the Most Excellent Order of the British Empire should, as soon as received, be reported to the Private Secretary to the Viceroy and particulars regarding place and date of death should be supplied.

#### Miscellaneous.

118. Accountants General should intimate to the Auditor General in writing whenever they propose to leave headquarters on duty or casual leave or during holidays. If the absence from headquarters is likely to be more than five days, the address during absence should be intimated to the Auditor General.

NOTE.—During the budget season the Accountants General are expected to remain at headquarters.

119. A Classified List of officers in the Finance Department and in departments under its administrative control is issued half-yearly corrected up to the 31st May and 30th November. For the preparation of this list statements showing the pay and allowances drawn by all officers of the Indian Audit Department on the 31st May and 30th November should be forwarded each year in form 3 in time to reach the Auditor General by the 7th of June and the 7th of December at the latest. Preliminary statements showing the particulars so far as they can be foreseen, should reach the Auditor General by the 15th May and the 15th November.



## CHAPTER IV.—ASSISTANT ACCOUNTS OFFICERS.

### Recruitment.

120. Recruitment to the grade of Assistant Accounts Officers is made ordinarily by promotion from the Subordinate Accounts Service. No one has any claim to such promotion as of right and the Auditor General reserves to himself the power to make appointments otherwise than by promotion from the Subordinate Accounts Service.

121. Promotion is made on the principle of selection *cum* seniority, *i.e.*, selection is made after consideration of the merits of the candidates from the senior man downwards. The senior man who is fitted both professionally and otherwise to perform adequately the duties of an Assistant Accounts Officer and also to hold the status of a gazetted officer is not passed over unless there be a junior man of such outstanding and unusual merit that it is essential to recognise his claims. Communal considerations are not taken into account in making promotions.

122. Appointments in an officiating capacity are made in Civil Accounts and Audit offices by Accountants General and in non-civil offices by the departmental Accountants General.

Substantive appointments are made by the Auditor General except in the Posts and Telegraphs and Railway Audit offices where such appointments are made by the Accountant General, Posts and Telegraphs and the Director of Railway Audit, respectively, if no supersession is involved, and otherwise by the Auditor General.

NOTE.—When recommendations to the Auditor General are made for filling up vacancies substantively the character roll containing the confidential reports of the person who is recommended for promotion should be submitted along with the proposals. If the recommendation involves supersessions then the character roll not only of the person recommended but also of those whom it is proposed to supersede should be sent for reference.

123. In Civil Accounts and Audit offices the posts of Assistant Accounts Officers are generally divided into three categories :—

- (1) posts reserved for men of the All-India List of Public Works Accountants ;
- (2) posts reserved for men of the Civil list ;
- (3) posts open to men of both the lists.

For (1) and (2) selection is made from among the men of the list concerned, and for (3) selection is made according to the following method :—

- (1) Selection is first made between Civil and Public Works Senior Accountants in the office where the vacancy occurs ;
- (2) When a Public Works Senior Accountant in a particular office is selected for a vacancy, it will not necessarily go to the actual Accountant in the office but to the senior man on the All India List judged fit for promotion



### Postings and Transfers.

124. Assistant Accounts Officers employed in the Posts and Telegraphs Accounts and Audit offices and those employed in Civil Accounts and Audit offices who are promoted from the All India List of Public Works Accountants, are liable for service anywhere in India. Those employed in the Railway Audit offices are liable for transfer within the circle to which they belong. Transfers among other Assistant Accounts Officers are not ordinarily made but may be made when considered necessary on terms to be prescribed by the Auditor General in each individual case.

### Leave.

125. Civil and departmental Accountants General may deal finally with applications for all kinds of leave. All grants of leave and officiating appointments made in consequence should be reported to the Auditor General in the form in which they should appear in the Gazette.

126. Assistant Accounts Officers promoted from the All India List of Public Works Accountants should, before proceeding on leave, report to the Auditor General their address during leave.

### Confidential Reports.

127. Reports only on those Assistant Accounts Officers and such brilliant and outstanding members of the Subordinate Accounts Service as are recommended for special promotion to the Indian Audit and Accounts Service should be sent to the Auditor General. They should be sent confidentially to the Assistant Auditor General (Personnel) by name so as to reach that officer by the 1st of May each year.

NOTE.—The general instructions contained in paragraph 99 apply *mutatis mutandis* to Assistant Accounts Officers.

### Conduct and Discipline.

128. The rules and orders contained in paragraphs 100 to 105, apply *mutatis mutandis* to Assistant Accounts Officers.

### Private Work.

129. The orders contained in paragraph 106 and 107 apply *mutatis mutandis* to Assistant Accounts Officers.

### Penalties.

130. The rules mentioned in paragraph 108 apply *mutatis mutandis* to Assistant Accounts Officers.

### Medical Attendance.

131. As regards right to medical attendance, the rules applicable to civil gazetted officers of the province generally are applicable where



reciprocity arrangements exist as between the provincial and the Central Government. Where these arrangements do not exist any special rules governing medical attendance should be incorporated in the local manual.

#### Petitions and Memorials.

132. The rules mentioned in paragraph 110 apply *mutatis mutandis* to Assistant Accounts Officers.

#### Titles.

133. The instructions contained in paragraph 111 apply *mutatis mutandis* to Assistant Accounts Officers.

#### Superannuation and Retirement.

134. The instructions contained in paragraph 112 apply *mutatis mutandis* to Assistant Accounts Officers.

NOTE.—Assistant Accounts Officers should be considered as non-ministerial servants for the purpose of Rule 56 of the Fundamental Rules.

135. Applications for pension of Assistant Accounts Officers employed in Civil Audit Offices and in the offices under the Director of Audit, Defence Services, should be submitted to the Auditor General through the proper channel and of those employed in the Railway and Posts and Telegraphs Audit Offices to the Director of Railway Audit and Accountant General, Posts and Telegraphs, respectively.

#### Casualties.

136. The orders contained in paragraphs 115 to 117 apply *mutatis mutandis* to Assistant Accounts Officers.



## CHAPTER V.—SUBORDINATE ACCOUNTS SERVICE.

### Section I.—Organisation of the Subordinate Accounts Service.

137. The Subordinate Accounts Service is a Central Subordinate Service under the rule making control of the Central Government constituted for the subordinate supervision of the work of the Indian Audit Department.

138. The branches of the Service are as follows :—

(a) Civil Subordinate Accounts Service :

(i) Ordinary Branch for work in the main office, for the Outside Audits, and for the Commercial Audits, of Civil Accountants General.

(ii) Local Audit Branch for work in the Local Audit Branch of the offices of Civil Accountants General.

(iii) Customs Audit Branch for work in the branch conducting test audit of Customs Revenue.

(b) Railway Subordinate Accounts Service for work in the Railway Audit Branch of the Indian Audit Department conducting test audit of Railway Accounts.

(c) Posts and Telegraphs Subordinate Accounts Service for work in the Posts and Telegraphs Audit offices.

\*(d) The Subordinate Accounts Service for Defence Services Test Audit for work in the offices conducting Test Audit of Military Accounts.

\*NOTE.—For regulations and orders regarding the appointment, conditions and service, etc., of the Subordinate Accounts Service for Defence Services Test Audit, see the local Manual issued by the Director of Audit, Defence Services.

139. *Appointment to the Subordinate Accounts Service.*—No person who has not passed the departmental examination prescribed in Section II of this Chapter is eligible for appointment to the Subordinate Accounts Service.

Provided that the Auditor General may on his own initiative himself waive this requirement in special cases.



140. Subject to the orders contained in this Chapter and subject also to any orders which may be issued from time to time by the Auditor General appointments to the Subordinate Accounts Service are made by the Accountants General partly by confirmation of eligible apprentices in accordance with paragraph 142 but mainly by promotion of the eligible clerks in their offices and the Divisional Accountants under their control (subject always to the condition that the eligible persons are also qualified in the opinion of the appointing authority by ability, character and experience\* to discharge adequately and efficiently the duties required of the incumbent of a post in the Subordinate Accounts Service).

\**Explanation.*—Experience in Public Works Accounts either acquired by holding charge of Public Works Divisions or by training in Public Works Divisional Offices to be arranged by heads of offices for periods varying from 6 months to 1 year is a necessary pre-requisite for confirmation of any person in the Subordinate Accounts Service. This condition does not however fully apply in the Posts and Telegraphs Branch where certain arrangements for training Subordinate Accounts Service passed clerks in Telegraph Engineering Divisions have been allowed.

141. No exclusive vested right of appointment to the Subordinate Accounts Service can be claimed by any class of employees in the Indian Audit Department and the Auditor General is not precluded from directing the appointment of any person not belonging to the categories mentioned in paragraph 140.

142. Apprentices for the Subordinate Accounts Service should be recruited periodically with reference to any standing orders issued by the Auditor General from time to time. They should not have completed 25 years of age on the date of their reporting for duty as Apprentices and should be chosen from among those who have appeared in the competitive examination for the Indian Civil Service, or for the Indian Audit and Accounts Service and allied central services and obtained high places on the list published by the Federal Public Service Commission, though not sufficiently high to secure appointments. The following general instructions have been laid down to regulate their recruitment and training :

- (i) Apprentices [See Supplementary Rule 2 (2)] will not be counted against the sanctioned strength of the Subordinate Accounts Service unless and until they are appointed thereto.
- (ii) Although it is not necessary under clause (i) above that there shall be a vacancy in the Subordinate Accounts Service when an apprentice is first appointed it is necessary that there shall be on the date of such appointment a reasonable possibility of such a vacancy occurring on or before the expiry of the normal period of apprenticeship, namely, 5 years.



- (iii) (a) An Apprentice will, on appointment, be required to undergo a preliminary training for 12 months in an Accounts and Audit Office and on completion of this training will be required to appear at each successive Subordinate Accounts Service examination held thereafter until he passes or ceases to be eligible to appear. He must pass Part I before he takes Part II. Subject to the special powers of the Auditor General mentioned in clause (iv) below he will be allowed two chances for each part of the examination. He will be eligible for confirmation in the Subordinate Accounts Service on passing both parts of the examination.
- (b) If an apprentice passes both parts of the Subordinate Accounts Service examination before the expiry of 5 years from the commencement of his apprenticeship, he will have a prior claim for confirmation in a vacancy that may occur after the receipt in the office in which he is working of the results of the examination. Till such vacancy occurs he will continue as an apprentice.
- (c) If an apprentice, having passed in Part I of the examination, is further successful in Part II after the expiry of 5 years from the date of commencement of his apprenticeship, he may be appointed to fill the last of the vacancies which may exist in the Subordinate Accounts Service at the time of the receipt of the results of the examination or failing that to the first of the vacancies occurring thereafter. Any vacancy occurring within a reasonable period of the examination either before or after must be kept unfilled pending the receipt of the results.
- (iv) If an apprentice has been unsuccessful in his second attempt of Part I or having passed Part I has been unsuccessful in the second attempt of Part II of the examination or has exhausted both the chances in either of the parts by omission to avail himself of the first or second of the available chances, he shall revert as a clerk or be removed from the office. The Auditor General may, however, in deserving cases allow one further chance in each of the parts, and the apprentice's reversion or removal, as the case may be, shall then occur on his being unsuccessful in the third attempt or if he fails to utilise the further chance granted.
- (v) If an apprentice is reverted as a clerk, his pay and position in the clerical grade will be determined by the Auditor General.

143. Subject to the conditions in paragraph 139 and subject also to the right of the appointing authority to make any special promotion in accordance with paragraph 144, Clerks or Divisional Accountants.



eligible for appointment to the Subordinate Accounts Service shall ordinarily be selected for appointment to the Subordinate Accounts Service in the order of the dates of their passing the examination, but in order to allow for \*length of service and experience, every three complete years of the excess in length of service (either as a Clerk in the Audit Office or a Divisional Accountant or an Accounts Clerk in a Divisional or Sub-divisional Office of the Public Works Department) should be treated as compensating for one year's delay in passing the examination.

*\*Explanation.*—All continuous officiating and temporary service and service as an apprentice followed by confirmation should be taken into account in calculating length of service for the purposes of this instruction :

Provided that any modification in this principle of calculating seniority applied in a non-civil office under the Auditor General shall have the prior concurrence of the Auditor General. The rules applying such modifications shall be embodied in the departmental manuals of such non-civil office.

*out of them promotion*  
 144. Nothing contained in paragraph 143 shall prevent a competent appointing authority from selecting an eligible person who has shown outstanding ability and superiority over others and appointing him to the Subordinate Accounts Service in preference to the eligible persons senior to him. An appointing authority shall consider personally every third vacancy in the Subordinate Accounts Service as open to be filled by an appointment on grounds of merit and distinctive performance alone without any regard to seniority.

145. *Communal Proportions.*—Appointment to the Subordinate Accounts Service is departmental promotion for purposes of the Central Government's orders governing reservation of posts for redressing communal inequalities ; but in so far as appointment is also made from eligible apprentices the appointing authority shall pay due regard to the proper and adequate representation of the various communities in the Subordinate Accounts Service.

146. *Conditions of transfer from one branch to another.*—Transfers to and from the branches (*vide* paragraph 138) of the Subordinate Accounts Service are admissible only under the conditions explained in Section II of this Chapter.

147. Transfers of Subordinate Accounts Service men from one Accounts and Audit Office to another are not ordinarily admissible. Transfers effected either in the public interests or by mutual agreement are permitted by the Auditor General on terms and conditions determined by him in each case in consultation with the Accountants General and in agreement with the persons so transferred.



148. *Liability of transfer to the Office of the Auditor General and the Central Government, Finance Department.*—A permanent member of the Subordinate Accounts Service or a Subordinate Accounts Service passed clerk may be called upon to accept transfer to the office of the Auditor General of India or the Central Government, Finance Department, on terms to be prescribed by the Auditor General or by the Central Government, Finance Department, in each individual case ; and this liability should be clearly stated in the Office Manual or other published record of conditions of first appointment.

**Section II.—Regulations for the Departmental Examinations qualifying for appointment to the Subordinate Accounts Service (*vide* paragraph 139).**

#### PART I.

149. These regulations are applicable to all candidates appearing in any Branch of the Subordinate Accounts Service except Apprentices who are governed by separate orders mentioned in paragraph 142.

150. The Departmental examination qualifying for appointment to the Subordinate Accounts Service is divided into two parts and an examination in both parts will be held once a year in November for all Accounts and Audit Offices in all branches on dates notified by or on behalf of the Auditor General. It will be conducted in the several Accounts and Audit Offices in the manner described in Section III of this Chapter, by means of question papers some of which will be set by or on behalf of the Auditor General, and others set locally under the orders of the Accountant General as the case may be. The answers will be examined and marked by officers nominated by or on behalf of the Auditor General or the Accountant General according as the papers are forwarded by or on behalf of the former or set locally by the latter.

151. The scheme of examination for appointment to the Subordinate Accounts Service is related to the organisation of the various branches as described in paragraph 138. The general principles and procedure (except as otherwise indicated at appropriate places) set out in the succeeding paragraphs of this Section are applicable to examinations for Civil, Posts and Telegraphs and Railway Branches of the Subordinate Accounts Service. Instructions of a local character relating purely to procedure are issued by Accountants General and will be found in local Manuals.

152. Permission of the Auditor General is necessary for a candidate to appear for the examination. The Auditor General requires for this purpose from Accountants General, not later than the 15th of September of each year a Statement of the candidates recommended by them in form 4.



*Exception.*—The Director of Railway Audit conducts on behalf of the Auditor General the examination for the Subordinate Railway Audit Service and accords the necessary permission to candidates for the Subordinate Railway Audit Service; and the content and nature of the statements required by him from the heads of Audit Offices under his control will be as determined by him, and included in his Manual.

153. To advise the Accountant General in his duty of recommending candidates for the approval of the Auditor General an Advisory Committee will be constituted in each office. The composition and strength of the Committee will be determined by the Accountant General and the Committee itself will be an advisory body only the final selection resting with the Accountant General himself. The preliminary selection should be made as early as possible after the results of the last Subordinate Accounts Service examination are circulated, so that intending candidates may start their preparation with the practical certainty that their names will be recommended to the Auditor General. This preliminary selection does not, however, fetter the discretion of Accountants General in sending to the Auditor General exceptional cases at a later date.

154. The essential condition which shall govern the recommendation of an Accountant General is that the candidate recommended shall, if qualified by examination be likely to be efficient in all the duties of the Subordinate Accounts Service.

155. No one will be eligible to sit for the examination unless he has put in 3 years total service either as a clerk in an Audit Office or as a Divisional Accountant :

Provided that a Lower Division clerk of the Posts and Telegraphs Audit Branch shall have put in not less than 5 years total service irrespective of whether it is continuous or non-continuous in the Lower or in the Upper Division :

Provided also that, with effect from 1940, a candidate must be less than 32 years of age when he sits for the first time in Part I of the Subordinate Accounts Service examination and must pass the examination in both Parts I and II before he completes 40 years of age. This restriction does not apply to individuals who have passed one branch of the Subordinate Accounts Service examination and are permitted to appear in another branch.

*Explanation.*—The total service required under this paragraph to make a person eligible to appear for the examination may consist of several periods of service, namely :—

(i) As a Divisional Accountant.

(ii) As an Accounts Clerk in the Public Works Department (up to a limit of 2 years), and

(iii) As a clerk in an Audit Office.



156. No candidate who has not passed Part I will be allowed to take the examination for Part II in any branch.

157. Candidates from offices where such audit work is not one of the functions of the office are not eligible to sit for the Customs Revenue Audit and Local Audit Branches of the examination.

158. Except with the previous special sanction of the Auditor General a candidate will not be allowed more than 3 chances to appear for each Part of the examination. Permission to appear at any particular examination will count as one attempt whether the candidate actually sits for the examination or not unless he is specially allowed by the Auditor General to withdraw his name: such withdrawal will not be allowed unless the circumstances of the case fully justify the concession:

*Provided.*—Apprentices are governed in respect of their chances to appear for the examination by separate provisions specially applicable to them in Clause (iv) of paragraph 142.

159. Candidates failing to qualify in one branch in the permissible number of chances allowed, are permitted under conditions to offer themselves for another branch. The conditions and orders governing this option are set out in Part II of this Section (*vide* paragraphs 164 to 166).

160. Men who have passed the examination of one branch may qualify for transfer or promotion to another branch of the Subordinate Accounts Service, *vide* paragraph 146, if they satisfy the conditions prescribed in paragraphs 167 and 168.

161. Candidates satisfying the conditions set out in paragraphs 154 to 156 are eligible for recommendation but have no claim to be recommended for the Auditor General's permission to appear for the examination. The Accountant General should certify at the foot of the Statement required in paragraph 152, with due responsibility and not as a matter of form, that the candidates recommended are regular in their attendance, energetic, of good moral character and businesslike habits, are not likely to be disqualified for appointment to the Subordinate Accounts Service as not possessing the aptitude for the work of a holder of a post in the Subordinate Accounts Service and that they have a reasonable prospect of passing the examination.

162. Candidates rejected by Accountants General on three occasions or permanently have the right of appeal against their rejection to the Auditor General whose decision shall be final.

163. The Auditor General's orders on the recommendations of the Accountants General, *vide* paragraph 152, will be communicated as soon as possible after the receipt in the Auditor General's office of the statement containing these recommendations and the Auditor General's orders thereon will be final.



**Section II.—Part II (A).—Conditions under which persons not qualified for one branch may qualify in another.**

164. Persons who exhausted all their chances for the Subordinate Accounts Service examination prior to 1934, *i.e.*, before the system of compartmentalisation was introduced, will not be eligible to appear for the Subordinate Accounts Service examination in another branch under any conditions whatsoever :

Provided, however, that Accountants General may recommend for the special permission of the Auditor General any of the men transferred in the public interests from one branch of the Accounts and Audit Office to another : special permission of the Auditor General will not be given unless the exceptional circumstances of the case fully justify it, and in any case unless the candidate himself is under 40 years of age.

165. Others who have failed and exhausted all the chances in one branch of the examination may be allowed to appear in another subject to the following conditions :—

- (i) Candidates who fail to pass Part I of any branch will not be allowed to appear as fresh candidates for any other branch.
- (ii) Candidates who have passed Part I of the Commercial Audit, Local Audit or Customs Revenue Audit Branch of the Examination but failed to pass Part II of that branch, will not be allowed to sit for the Ordinary Branch.
- (iii) Candidates who pass Part I of the Ordinary Branch (but fail to pass Part II of that Branch in the permissible number of chances) may be allowed to take Part II of another branch as fresh candidates for that part, subject to other conditions regarding experience and probable capacity to pass being satisfied.
- (iv) Candidates who pass Part I of the Local Audit or Customs Revenue Audit Branch but fail to pass Part II of the parent Branch in the permissible number of chances, may be allowed to take Part II of the Customs Revenue Audit or Local Audit Branch, as the case may be, as fresh candidates subject to the conditions mentioned in the concluding part of clause (iii) above.
- (v) Candidates who pass Part I of the Posts and Telegraphs Branch but fail to pass Part II of that Branch in the permissible number of chances, may, in very exceptional cases, be allowed to sit for Part II of another branch as fresh candidates with the special permission of the Auditor General.

166. Candidates of the Ordinary Branch, Local Audit Branch, and Customs Revenue Audit Branch who satisfy the conditions in paragraph 165 and who desire to appear in Part II of another Branch after exhausting their chances in their parent Branch under the syllabus in force from the examination in 1937 and the following years, will not be allowed credit for passing Part I of the branch in which they desire to qualify or be given three chances for appearing in Part II of this other



branch until they pass in the following subjects of the Part I of the Branch in which they seek to qualify :—

1. Ordinary Branch candidates taking Local Audit Branch. Should pass in "Commercial Book-keeping" and "Local Rules and Public Works Account Code" included in the syllabus for Part I of the Local Audit Branch and will be given one chance to pass in these papers.
2. Ordinary Branch candidates taking Customs Revenue Audit Branch. Should pass in "Commercial Book-keeping" included in the syllabus for Part I of the Customs Revenue Audit Branch and will be given one chance to pass in this paper.
3. Ordinary Branch candidates taking Posts and Telegraphs Branch. Should pass in "Postal Accounts and Audit, Government Book-keeping and Postal Account Code paper" in Part I and will be given one chance to pass in this paper.
4. Posts and Telegraphs Branch candidates taking Ordinary Branch. Should pass in "Civil Account and Audit Code, Government Book-keeping and Account Code paper" in Part I and will be given one chance to pass in this paper.
5. Posts and Telegraphs Branch candidates taking Local Audit Branch. Should pass in "Commercial Book-keeping", "Civil Account Code and Audit and Account Code", "Local Rules and Public Works Account Code" papers in Part I and will be given one chance to pass in these papers.
6. Posts and Telegraphs Branch candidates taking Customs Revenue Audit Branch. Should pass in "Commercial Book-keeping" and "Civil Account Code and Audit and Account Code" papers in Part I and will be given one chance to pass in these papers.
7. Customs Revenue Audit Branch candidates taking Local Audit Branch. Should pass in the "Local Rules and Public Works Account Code" included in Part I of the Local Audit Branch and will be given one chance to pass in this paper.

Provided that those candidates who are permitted to take Part II of other branches must also pass the further Part I subjects as specified above before they are permitted to take Part II subjects. But they may take these Part I subjects together with the Part II subjects, with the special permission of the Auditor General. This permission will not ordinarily be given when more than a single Part I subject is to be taken :

Provided also that Candidates of the various branches who appeared during 1934-36 examinations and who have exhausted all their chances normal and special in their parent branch under the syllabus in force in the 1934-36 examinations will not be allowed credit for passing Part I as a whole but will be exempted only in the following subjects of Part I if they had secured exemption marks :—

1. Ordinary Branch and Commercial Branch candidates taking Local Audit or Customs Audit or Posts and Telegraphs Branch. (1) Precis and Draft. (2) Fundamental Rules, Civil Service Regulations.
2. Posts and Telegraphs Branch candidates taking Ordinary Branch, Local Audit, or Customs Audit Branch. Same as against I above.
3. Local Audit Branch candidates taking Customs Audit Branch. Precis and Draft and Commercial Book-keeping.



They will be allowed only one chance to pass in the remaining subjects of Part I, and three chances for Part II of the new Branch.

**(B) Conditions for passed Subordinate Accounts Service men of one Branch to qualify in another Branch, *vide* paragraph 146.**

167. The general principle regulating the transfer or appointment substantively of a man who has passed the Subordinate Accounts Service examination in a Branch from one Branch to another is that he should qualify himself in the special subjects of the branch to which he is transferred or in which he desires to qualify. According to this principle, such men should pass in the following subjects of the other Branch before they can be appointed substantively to it :—

- |   |  |
|---|--|
| 1. Ordinary Branch candidates taking Local Audit Branch or Customs Revenue Audit Branch.  | Should pass in the subjects included in Part II of the Local Audit Branch or the Customs Revenue Audit Branch Examination.                                       |
| 2. Ordinary Branch candidates taking Posts and Telegraphs Branch.                         | Should pass in subject (3) of Part I and subjects (4) and (6) of Part II of the Posts and Telegraphs Branch Examination.   |
| 3. Ordinary Branch candidates taking Railway Audit Branch.                                | Should pass in subjects (4) of Part I and (2) and (3) of Part II of the Subordinate Railway Audit Service Examination.   |
| 4. Ordinary Branch candidates taking Military Test Audit Branch.                          | Should pass in all subjects excepting "Precis and Draft" and "Book-keeping" of the Subordinate Accounts Service Examination of the Military Accounts Department. |
| 5. Local Audit Branch candidates taking Customs Revenue Audit Branch.                     | Should pass in Part II of the Customs Revenue Audit Branch.  |
| 6. Customs Revenue Audit Branch candidates taking Local Audit Branch.                     | Should pass in subjects 3 (C) of Part I and (4) and (5) of Part II of the Local Audit Branch Examination.  |
| 7. Customs Revenue Audit Branch and Local Audit Branch candidates taking ordinary Branch. | Should pass in all subjects of both Part I and II excepting "Precis and Draft" papers.   |

168. Transfers from one branch to another, not specifically provided for in paragraph 167 are not ordinarily permissible ; and in the rare cases where they are found necessary in the public interests, they should be made only with the previous special sanction of the Auditor General who will lay down the conditions necessary in each case, with due regard to the general principle governing transfers from one branch to another.



Section II.—Part III.—Syllabus and subjects of the Departmental Examination mentioned in Part I of this Section.

ORDINARY BRANCH.

PART I.

			Marks.
169.	(1) Precs and Draft .. ..	3 hours	150
	(2) Fundamental Rules, Civil Service Regulations (Pension Rules only), Leave Procedure Rules made by the Central Government and instructions issued by the Auditor General in connection with Leave Procedure (Appendix 10 of the Audit Code)—		
	Theoretical .. ..	1½ hours	100
	Practical .. ..	2½ hours	100
	(3) Civil Account Code, Volumes I and II, Audit Code, Volumes I and II (omitting Works Audit and Public Works Inspection Rules), Government Book-keeping and Account Code, Treasury Orders issued by the Central Government and Forest Account Code—		
	Theoretical .. ..	2 hours	100
	Practical .. ..	2½ hours	100
Total for Part I .. ..			550

NOTE I.—For subject No. (3) above, the following books are recommended for perusal. They will not be treated as text books on which specific questions will be set :—

1. An Introduction to Indian Accounts and Audit—Parts I and III.
2. Dicksee's Auditing—Chapters IX, X and XI.



## ORDINARY BRANCH.

PART II.	Marks.
(4) Public Works Account Rules and Procedure,— <i>viz.</i>	
(1) Public Works Account Code and	
(2) Works Audit and Public Works	
Inspection Rules :—	
Theoretical .. 1½ hours	100
Practical .. 2½ hours	100
(5) Advanced Book-keeping with costing	150
and stores control ..	each
Two Theoretical papers of 2½ hours each	} (or 300 in all).
Total for Part II .. ..	500
TOTAL .. ..	1,050

NOTE 2.—The first paper in subject No. (5) will consist of factory accounting, costing, including stores control, and the second paper will consist of balance sheet, profit and loss accounts, etc.

NOTE 3.—For subject No. (5) above, the following text-books are recommended for study :—

Advanced Accounts by R. N. Carter, F.C.A.

Cost Accounts by L. W. Hawkins.

Auditing (A Practical Manual for Auditors) by L. R. Dicksee.

170. In each of the subjects (2), (3) and (4) of this Branch, there will be two papers which will be given in the following order :—

(i) A theoretical paper to be answered without books.

(ii) A practical paper to be answered with books.

In subject No. (5) of this branch, there will be two theoretical papers to be answered without books.

NOTE.—The books allowed for the practical papers will be indicated on the question paper itself and announced as indicated in paragraph 202.

171. The papers on subjects (1) to (5) of this Branch will be set and marked by officers selected by the Auditor General and moderated under the Auditor General's orders in his headquarters office.



172.

## LOCAL AUDIT BRANCH.

## PART I.

		Marks.
(1) Precise and Draft (the same as for Ordinary Branch).	3 hours	150
(2) Commercial Book-keeping. (This paper will also be set for the Customs Branch).	2 hours	100
(3) (a) Fundamental Rules and the Pension portion of the Civil Service Regulations, Leave Procedure Rules made by the Central Government and instructions issued by the Auditor General in connection with leave procedure (Appendix 10 of the Audit Code)—		
One paper (Practical) ..	2½ hours	125
(This paper will also be set for the Customs Branch).		
(b) Civil Account Code, Audit and Account Codes—		
One paper (Practical) ..	2½ hours	125
(This paper will also be set for the Customs Branch).		
(c) Local Rules and Public Works Account Code—		
(Selected chapters of the Public Works Account Code: See note 4 below).		
One paper (Practical) ..	2½ hours	100
Total for Part I .. .. .		600

NOTE 1.—In subject (3), papers (a) and (b) will not be of the same standard as those set for subjects (2) and (3) of the Ordinary Branch.

NOTE 2.—Paper in subject (2) will be a fairly elementary paper set on an all-India basis. The "Student's Complete Commercial Book-keeping, Accounting and Banking" by Arthur Fieldhouse has been prescribed as the text book for the paper on this subject, but it should be supplemented by a knowledge of the following Chapters in "Advanced Accounts" by R. N. Carter. Where these chapters cover the same ground as Fieldhouse, the questions will be from Carter and not from Fieldhouse:—

Book-keeping up to the Trial Balance.

Trading and Profit and Loss Account and Balance Sheet.



Bills of Exchange, Promissory Notes, Cheques.  
 Self-Balancing Ledgers.  
 Reserves for Bad Debts and Discounts.  
 Capital and Revenue, Receipts and Payment Account, Income and Expenditure Account, Voyage Account.  
 Manufacturing Accounts, Percentage, Trading and Profit and Loss Accounts, Working Accounts, Cost Book Mining Company.  
 Depreciation, Sinking Funds, Reserves, Reserve Funds, Secret Reserves.  
 Cost Accounts.  
 Double Account System.

If there is any change in the subjects of these Chapters in the subsequent editions of the publications, candidates should read the corresponding Chapters in the later addition.

NOTE 3.—The following is the syllabus prescribed for the paper in subject (3) (b) :—

*Civil Account Code, Volume I.*—Chapters 1 to 6, 9, 13 and 14, Appendices 2, 4, 5 and 8C.

*Civil Account Code, Volume II.*—Chapters 16, 17 and 30.

*Audit Code, Volume I.*—Chapters 3, 5, 6, 7, 9, 10, 11, 12 and 19.

*Audit Code, Volume II.*—Appendices 1 and 3, and Rules 70 to 81 in Part II of the Book of Financial Powers.

*Account Code.*—Chapters 1, 3 and 20.

The following books are also recommended for perusal. They will not be treated as text-books on which specific questions will be set :—

1. An Introduction to Indian Government Accounts and Audit—Parts I and III.

2. Dicksee's Auditing—Chapters IX, X and XI.

NOTE 4.—For subject (3) (c), certain chapters of Public Works Account Code should be chosen by the Accountants General, who should keep in mind the nature of work normally to be done in the Local Audit Branch concerned.

### LOCAL AUDIT BRANCH.

#### PART II.

(4) Acts of the Legislature and Statutory Rules—	Marks.
Theoretical .. .. 1½ hours	100
Practical .. .. 2½ hours	100
(5) Rules and Regulations for the Audit and Inspection of Accounts under the Audit and Inspection of the Examiner of Local Fund Accounts—	
Theoretical .. .. 1½ hours	100
Practical .. .. 2½ hours	100
Total for Part II .. .. .	400
TOTAL .. .. .	1,000



173. In subjects (4) and (5) of this branch, there will be two papers which will be given in the following order :—

- (i) A theoretical paper to be answered without books.
- (ii) A practical paper to be answered with books.

The papers in subjects (3) (a), (b) and (c) of this Branch will be practical papers to be answered with books.

NOTE.—The books allowed for practical papers will be indicated on the question paper itself and will be announced to the candidates as indicated in paragraph 202.

174. The papers on subjects (1), (2), (3) (a) and (b) of this branch will be set and marked by officers selected by the Auditor General and moderated under the Auditor General's orders in his headquarters office, while the papers in subjects (3) (c), (4) and (5) will be set and marked by officers selected by the Accountant General and will be moderated by the Accountant General personally in each office.

NOTE.—It is open to the Accountant General to require auditors of this Branch to pass in addition to the subjects prescribed above an examination in one or more vernaculars of the Province in which they are employed, by whatever standard he may consider desirable.

#### 175. CUSTOMS REVENUE AUDIT BRANCH.

PART I.		Marks.
(1) Precise and Draft .. ..	3 hours	150
(2) Commercial Book-keeping ..	2 hours	100
(3) (a) Fundamental Rules, Pension portion of the C. S. Rs., Leave Procedure Rules made by the Central Government and instructions issued by the Auditor General in connection with Leave Procedure (Appendix 10 to the Audit Code). One paper (Practical) ..	2½ hours	125
(b) Civil Account Code, Audit and Account Codes— One paper (Practical) ..	2½ hours	125
Total for Part I ..		500

NOTE 1.—The paper in subject No. (1) will be the same as for the Ordinary Branch, Part I. The paper and syllabus for subjects (2), (3) (a) and (b) will be the same as for the Local Audit Branch, Part I.



## CUSTOMS REVENUE AUDIT BRANCH.

PART II.		Marks.
(4) Sea Customs Act and Sea Customs Manual—		
(Theoretical—All India paper)	3 hours	200
(5) (a) Customs Audit Manual, Indian Customs Tariff with special reference to Customs Law Judicial Decisions, etc.—		
(Practical, All India paper)	3 hours	150
(b) Local Manuals of the Import Department, Export Department, the Appraiser's Manual, Cash and Accounts Manual, and Accounts and Executive Audit (Practical)—		
(Local paper)	.. .. 3 hours	150
Total for Part II	.. ..	500
TOTAL	.. ..	1,000

NOTE 2.—The books prescribed for subjects (4) and (5) (a) are :—

*Subject (4)—*

- (1) Sea Customs Act.
- (2) Sea Customs Manual.

*Subject (5) (a)—*

- (1) Customs Audit Manual.
- (2) Indian Customs Tariff.
- (3) Indian Customs Tariff compiled by the Central Board of Revenue.
- (4) Customs Law and Judicial Decisions.

176. In subject (4) of this branch, there will be a theoretical paper to be answered without books. The paper in subjects (3) (a) and (b), (5) (a) and (b) of this branch will be practical papers to be answered with books.

NOTE.—The books allowed for practical papers will be indicated on the question paper itself and announced to the candidates as specified in paragraph 202 in Section III of this Chapter.

177. The papers on subjects (1), (2), (3) (a) and (b), (4) and (5) (a) of this Branch will be set and marked by officers selected by the Auditor General and moderated under the Auditor General's orders in



his Headquarters office, while the paper in subject (5) (b) will be set and marked by officers selected by the Accountant General and will be moderated by the Accountant General personally in each office.

### 178. POSTS AND TELEGRAPHS BRANCH.

PART I.			Marks.
(1) Precis and Draft .. ..	3 hours		150
(2) Fundamental Rules, Civil Service Regulations (Pension Rules only), Leave Procedure rules made by the Governor General in Council and instructions issued by the Auditor General in connection with Leave Procedure (Appendix 10 to the Audit Code)—			
(i) Theoretical .. ..	1½ hours		100
(ii) Practical .. ..	2½ hours		100
(3) Postal Accounts and Audit, Government Book-keeping and Postal Account Code—			
(i) Theoretical .. ..	2 hours		100
(ii) Practical .. ..	2½ hours		100
Total Marks for Part I ..			550

NOTE 1.—The papers on subject No. (3) will be set from the following Codes and Manuals :—

- (a) Posts and Telegraphs Audit Code, Volume I (with those portions of the corresponding Civil Account and Audit Codes which are referred to in the Posts and Telegraphs Codes).
- (b) Posts and Telegraphs Initial Account Code Volume I (with those portions of the corresponding Civil Account and Audit Codes which are referred to in the Posts and Telegraphs Codes).
- (c) Posts and Telegraphs Account Code (with those portions of the corresponding Civil Account and Audit Codes which are referred to in the Posts and Telegraphs Codes).
- (d) Posts and Telegraphs Manual, Volume II (except Chapters II, III and IV).
- (e) Posts and Telegraphs Manual, Volume VI (Chapters 10 and 11 only).
- (f) Audit Code, Volume II [Appendices Nos. 1, 2, 3, 5, 10A, 11, 13, 14 (Posts and Telegraphs portion), 15 and 16].
- (g) Schedule of Financial Powers (Posts and Telegraphs).
- (h) Government Book-keeping (Posts and Telegraphs).

NOTE 2.—The Accountant General may, at his discretion, also prescribe Appendix 10 to the Audit Code for Subject No. (3).



## POSTS AND TELEGRAPHS BRANCH.

## PART II.

	Marks.
(4) Telegraph Accounts and Audit—	
(i) Theoretical .. .. . 1½ hours	100
(ii) Practical .. .. . 2½ hours	100
(5) Advanced Book-keeping (One paper—Theoretical) .. .. . 2½ hours	150
(6) Posts and Telegraphs Cash Certificates, Money Order and Savings Bank Accounts and Procedure (One paper Practical) .. 2½ hours	150
Total Marks for Part II .. .. .	500
Total Marks for Parts I and II .. .. .	1,050

NOTE 1.—The papers on subject No. (4) will be set from the following Codes and Manuals :—

- (a) Posts and Telegraphs Initial Account Code, Volume II—(excluding Chapters IX and X).
- (b) Posts and Telegraphs Audit Code, Volume III (excluding Chapters 5 to 8 and Appendix 4).
- (c) Posts and Telegraphs Manual, Volume I (Telegraph portion).
- (d) Posts and Telegraphs Manual, Volume IX (Chapter V only).
- (e) Posts and Telegraphs Manual, Volume X (except Chapters II, VIII and IX).

NOTE 2.—The paper on the subject No. (6) will be set from the following Codes and Manuals :—

- (a) Posts and Telegraphs Audit Code, Volume II (excluding Chapters I and II and Appendix A).
- (b) Posts and Telegraphs Manual, Volume I (Post Office portion).
- (c) Posts and Telegraphs Manual, Volume VI (Chapters 7, 8, except Part III, 9 and Appendix B, C, C(a) and D only).
- (d) Savings Bank and Cash Certificate Rules in the Posts and Telegraphs Guide.

179. In subjects (2), (3) and (4) of this branch, there will be two papers which will be given in the following order :—

- (i) A theoretical paper to be answered without books.
- (ii) A practical paper to be answered with books.

In subject No. (5) of this Branch, there will be only one theoretical paper which will be the second paper covering "Balance Sheet and Profit and Loss Accounts" prescribed for the Ordinary Branch. The paper in subject No. (6) of this Branch will be a practical paper.

NOTE.—The books allowed for the practical papers will be indicated on the question paper itself and announced as indicated in paragraph 202.

180. The papers on subjects (1), (2) and (5) of this branch will be set and marked by officers selected by the Auditor General and moderated under his orders in his Headquarters office ; and the papers on subjects (3), (4) and (6) will be set and marked by officers selected by the



Accountant General, Posts and Telegraphs and will be moderated by the Accountant General, Posts and Telegraphs personally.

181. RAILWAY AUDIT BRANCH.

PART I.

	Marks.
(1) <i>Precis and Draft</i> .. .. 3 hours	150
(2) <i>Elementary Commercial Book-keeping and Auditing and General Rules of Government Audit and Accounts—</i>	
<i>(Theoretical)</i> .. .. 3 hours	150
(3) <i>Establishment—Rules and Procedure—</i>	
<i>Theoretical</i> .. .. 3 hours	100
<i>Practical</i> .. .. 3 hours	100
(4) <i>Open Line and Construction Expenditure (excluding Workshop and Stores)—</i>	
<i>Theoretical</i> .. .. 3 hours	100
<i>Practical</i> .. .. 3 hours	100
Total for Part I.. .. .	700

NOTE 1.—For subject No. (2), the following books are prescribed :—

- (a) *Elementary Commercial Book-keeping* by Hamilton and Ball.
- (b) *Introduction to Indian Government Accounts and Audit* including Chapters 7, 9 (A), (B), (D), (E) and (F) and Chapters 31 (I) and (III) and 33, 34 and 35.
- (c) *Civil Account Code*, Volumes I and II, Chapters 1, 3, 4 to 6, 9, 11, 16 and 24 and Appendices 5, 8 (B), 8 (C), 8 (E) and 8 (H).
- (d) *Audit Code*, Volumes I and II, Chapters 1—12 and general principles in Parts VI and VII and Appendices 8, 10, 10 (A) and 15.
- (e) *Account Code—*Chapters 1, 3, 7, 9, 10, 11, 13 and 16 and Appendix 2.

NOTE 2.—For subject No. (3), the following should be read :—

- (a) *Fundamental Rules* including *Supplementary Rules* issued thereunder by the Central Government.
- (b) *Railway Services and Civil Services (Classification, Control and Appeal) Rules* and the rules made thereunder.
- (c) *Superior Civil Services Rules*.
- (d) *State Railway Provident Fund and Gratuity Rules*.
- (e) *Civil Services Regulations—*Part IV, excluding Chapters XX, XLVII, XLVIII of Part X.
- (f) *Audit Rulings and instructions on establishment matters*.



## PART II.

	Marks.
(5) Advanced Commercial and Government Book-keeping and Auditing—	
Theoretical .. .. . 3 hours	150
NOTE 1.—The paper on subject No. (5) will include questions with special reference to Railway Accounts, including Production Accounts, Profit and Loss Accounts, Balance Sheets, Stores Control and Costing, Colliery Accounts, Sinking Fund Accounts, Depreciation Fund Accounts, Booking and Control of Expenditure, Budget, etc., etc.	
NOTE 2.—The following text books are recommended for study for subject No. (5) :—	
Advanced Accounts by R. N. Carter, F.C.A.	
Cost Accounts by L. W. Hawkins.	
Auditing by L. R. Dicksee.	
	Marks.
(6) Open Line Revenue including Statistics—	
Theoretical .. .. . 3 hours	100
Practical .. .. . 3 hours	100
(7) Open Line Workshop and Stores—	
Theoretical .. .. . 3 hours	100
Practical .. .. . 3 hours	100
Total for Part II .. .. .	550
TOTAL .. .. .	1,250

182. In subjects (3), (4), (6) and (7) of this Branch, there will be two papers which will be given in the following order :—

- (i) A theoretical paper to be answered without books.
- (ii) A practical paper to be answered with books.

The papers in subjects (2) and (5) will be theoretical papers to be answered without books.

NOTE.—The books allowed for practical papers will be mentioned on the question paper itself and announced as in paragraph 202.

183. The papers in all subjects of this branch will be set and marked by officers selected by the Director of Railway Audit and moderated under his orders in his headquarters office.

184. The number of marks required to secure a pass in any branch is as follows :—

In each subject .. .. .	40 per cent.
In the aggregate .. .. .	45 per cent.

Provided that 40 per cent. is also secured separately in the practical papers answered with the aid of books.





Any candidate failing at an examination but passing in any subject with at least 66 per cent. of the marks separately in each paper where there is more than one paper in any subject, will not be required to appear again in that subject at a further examination.

NOTE 1.—Except in the case of the Customs Branch, a candidate, who passes only one of the parts before 1937, should appear in both the parts in the 1937 examination or thereafter.

NOTE 2.—An exemption earned in any subject in the Examinations held in 1936 and before will be valid, if the paper concerned has not been altered in the syllabus applicable to the Examination in 1937 and later years.

185. The complete results of the examination will be communicated by the Auditor General to the Head of each Audit Accounts Office separately for each of the three branches of the Civil Subordinate Accounts Service and for the Posts and Telegraphs Branch. The results of the Subordinate Railway Audit Service examination will be communicated by the Director of Railway Audit to the head of each Railway Audit Office and an analysis of the results also sent to the Auditor General for his information.

186. The scheme and general syllabus of the Subordinate Accounts Service cannot be amended or revised except by the Auditor General. Any general revision will not be enforced except after giving three years' notice to persons in service at the time of such revision.

### **Section III.—Instructions for conducting the Departmental Examinations mentioned in Section II of this Chapter.**

187. These orders are applicable in general to the examinations in all Branches except to the Subordinate Accounts Service for the Defence Services Test Audit for which reference should be made to the Manual of the Director of Audit, Defence Services. Supplementary instructions are also issued by the Director of Railway Audit for the guidance of presiding officers and candidates in the Subordinate Railway Audit Service examination. They will be found in the Manual issued by the Director of Railway Audit.

188. The examination should be conducted, on the dates, and according to programme prescribed by the Auditor General, by the Accountant General himself, or by one of his assistants (not ordinarily below the rank of a Deputy) nominated by him. When the names of candidates are submitted, information should be supplied whether any of the candidates are related in any way to the officer who will supervise the examinations. On receipt of this information, it will be decided whether or not the officer should be asked to invigilate.

189. The examination papers are sent from the Auditor General's office, by registered and insured post, in a sealed packet containing a separate sealed envelope for each paper set. Their receipt should be acknowledged immediately by telegram.

190. The sealed packet containing the sealed envelopes in which the question papers are enclosed, should, on receipt, be opened by the head



of the office in the presence of the officer who is to preside at the examination or if he himself is to preside, in the presence of some other officer. The number of question papers in each envelope is given on the envelope itself. The number given on the envelope should be compared with the number of candidates appearing in each paper to verify that a sufficient number of question papers has been received.

After this comparison has been made the envelopes should again be placed in a cover which should be sealed. This cover should be kept in the personal custody of the Accountant General, and must not be opened until the examination begins (but see paragraph 202) the several envelopes being opened when the papers are required for distribution. The outer cover and the envelopes should be opened in the presence of the candidates.

191. The several papers should be given out singly and the exercises should be worked out by the candidate in the presence of the presiding officer.

No candidate should be allowed to enter the examination room half an hour after the commencement of the examination.

192. The presiding officer should be relieved of all his ordinary duties during the period of the examination partly that he may be free from distraction, but mainly so that there should be no occasion for him to leave the examination room, or for outsiders to enter the room. Such work as the presiding officer must do during these few days, should be done outside the examination hours.

193. The number only of the question should be prefixed to an answer and the answers and solutions should be written in full. The answers should be worked out on the printed and bound answer books supplied to the Accountant General for the use of candidates. The instructions printed on the title page of the answer book and on the fly-leaf attached thereto for note of the Roll number and other particulars of the examination, should be strictly observed by the candidates. The presiding officer should impress on the candidates that failure to comply with those instructions may entail forfeiture of marks. No loose paper should be supplied to candidates unless the supply of answer books gives out. In such a case, a special report should be sent to the Auditor General giving details of loose sheets supplied to each candidate.

194. Rough work should be done by candidates on the left-hand pages of the printed answer books. The neatness of the candidate's paper is taken into account in assigning marks.

195. No pages of the answer books should on any account be removed by the candidates.

196. No candidate should be allowed to take away any answer book from the examination room. It should be specially seen that all the answer books supplied to candidates are returned whether used or unused.

197. Apart from the staff necessary to hand out question papers and blank answer books, to supply drinking water and similar requirements



of the examinees, no person should be allowed in the examination room. After distribution of the question papers no member of the staff should have access to the candidates. No outsider should enter the room unless absolutely necessary and the invigilator should not leave the room unless another senior officer replaces him temporarily.

198. The presiding officer should not allow any copy of the question papers to be taken out of the examination room until all the answer books have been collected.

199. Each supervising officer should forward to the Auditor General at the end of each part of the examination a plan of the examination room showing the arrangement of seats of the various candidates, together with a certificate stating whether the arrangement shown therein was maintained throughout the examination.

200. The candidates' solutions as first written out fair must be surrendered to the presiding officer within the time allowed for each paper.

201. The solution papers should be transmitted, without alteration or correction, immediately after the close of each day's examination, by sealed packet, to be registered if sent through the post, and addressed to the Assistant Auditor General (Personnel) by name. The presiding officer should be required to affix his private seal to the packets of answer papers despatched to Assistant Auditor General (Personnel), a specimen of which should be sent to that officer beforehand.

This rule does not apply to the papers set and marked by the Accountant General locally for the Local Audit and Customs Revenue Audit Branches. In the case of papers set and marked by the Accountant General, Posts and Telegraphs, the answer books and certificate should be transmitted by each Deputy Accountant General, Posts and Telegraphs, to the Accountant General.

202. The names of books the use of which is permitted for each practical paper should be mentioned in the question paper itself by the officer who sets the paper, and other books shall be prohibited from use at that particular examination. The names of books to be allowed for each paper are noted on the covers containing question papers. At the close of each day's examination, names of books for the next day's examination should be announced by the presiding officer so that the number of books to be brought into the examination hall by the candidates may be kept as low as possible.

203. The presiding officer should satisfy himself that in the papers where the use of books is permissible, the candidates do not receive extraneous help from notes or solutions copied in the books. Notes of the nature of cross references, glossary or index of references to orders of Central Government may be permitted, but notes of the nature of solutions to questions should not be permitted. The use of tables, ready reckoners, etc., should not be permitted without the specific orders of the Auditor General. As far as possible, corrected up-to-date office copies of books should be supplied to candidates for the practical examination by the offices concerned. If a candidate uses his own set of books, they should be examined to verify that they do not contain any forbidden matter.



204. The presiding officer must certify that these rules have been strictly followed, by signing certificates in the form given below, and must explain any accidental or unavoidable deviations :—

## Examination 193

1. Subject.\*
2. Date on which the Examination is held :
3. Index Number(s) of the candidate(s).

Index Number(s).	Remarks.

Certified that the Examination of the candidate(s) whose Index Number(s) is/are noted above has/have been conducted strictly in accordance with the prescribed rules and that it commenced at..... and ended at ..... except in the case of.....

The following candidate(s) did not sit for the Examination :—

Absent .. .. . Index No.  
 Withdrawn .. .. . Index No.  
 Exempted .. .. . Index No.  
 Dated.....the.....193 ..

Presiding Officer\_\_\_\_\_

Rank\_\_\_\_\_

\*Theoretical and Practical papers, as the case may be, to be specified.



## CHAPTER VI.—CLERICAL STAFF OF THE INDIAN AUDIT DEPARTMENT.

### Strength.

205. The clerical staff in accounts and audit offices generally comprises Clerks, Cashiers, Assistant Cashiers, Stenographers, Typists, Machinists, Routine and Record Clerks. In the Posts and Telegraphs and Railway Audit Offices, there are two Divisions of clerks, *viz.*, Upper Division and Lower Division. Besides the classes mentioned above, there are Sorters in Money Order Sections of the Posts and Telegraphs Accounts Offices.

206. The strength of the clerical staff required in each office is fixed under proper sanction with reference to the statistics of work done in each section. The number of clerks in each section is based on standardised rates of work where these have been fixed, and a leave reserved at 12½ p. c. of the strength of each grade is permitted. The Accountant General is not permitted to alter permanently the strength of any section, or of any class of the clerical establishment or the distribution between effective posts and leave reserve.

### Source of Recruitment.

207. It is desirable to test either by examination or by interview the qualifications of the clerical staff on first appointment and, subject to any general instructions issued by the Auditor General from time to time, suitable rules should be laid down by the Accountant General with reference to the normal standard of education and the supply of educated men in the province. Where possible the minimum standard for auditor or upper division clerks should ordinarily be a university degree.

208. Subject to the limitation laid down in Article 521 of the Civil Service Regulations, the Auditor General has the power under Article 520 (*iii*), C.S.R., to sanction the re-employment of pensioners when necessary.

209. As a precaution against the inadvertent re-employment of men who may have been dismissed, the Accountant General should ascertain whether an applicant for a post has been in Government service before, and should refer to his previous employer if the circumstances connected with his discharge are not clear. Every applicant should be required to furnish a certificate of good character having special reference to the previous two years, and, if he was ever in service before, he should further be required to produce a copy of his character book or other record of service. A person who is found to have obtained employment by concealment of his antecedents will ordinarily be dismissed.

NOTE.—Dismissal should be distinguished from ordinary removal or discharge.



### Method of recruitment.

210. In offices where recruitment for the clerical staff is not made by an entrance examination, a Selection Board should be constituted within the office to recommend to the Accountant General the order in which candidates for posts should be appointed.

211. Subject to the observance of orders and instructions of the Central Government and of the Auditor General relating to the appointment of members of the minority communities, sons of Government servants who have served long and faithfully in Accounts and Audit Offices, may be given preference for appointments in not more than one-fourth of the vacancies in the clerical grades, provided they have educational qualifications equal to those which are required in practice in the case of other recruits, and provided also they are not below the standard of general knowledge and mental efficiency of the men against whom they are competing.

### Age of recruitment and power to relax it.

212. A person whose age exceeds 25 years may not ordinarily be admitted in Government service without the sanction of the Head of a Department. Accountants General should however be very sparing in the exercise of their powers to relax the age limit for appointments in their offices and should not accord special treatment in this matter to cases of sons of Government servants coming under the preceding paragraph.

### Area of recruitment.

213. Subject to the following exception, recruitment in Civil Audit and Accounts Offices is restricted to the residents of the province in which the office is situated :—

- (a) In cases coming under paragraph 211 the candidate may be recruited to an office in the province of origin of his father.
- (b) If difficulty is experienced in recruiting members of minority communities with adequate qualifications, they may be recruited from an outside area.

NOTE.—For the purposes of this paragraph the provinces of Delhi, the Punjab, and the United Provinces will be considered as the " province " in the case of recruitment to Civil Audit and Accounts Offices in the Delhi Province.

### Communal representation.

214. The orders issued from time to time by the Central Government and the Auditor General regarding representation of minority communities in Central services should be carefully observed. It has been decided by the Central Government that 25 per cent. of all vacancies to be filled up by direct recruitment will be reserved for Muslims and  $8\frac{1}{3}$  per cent. for other minority communities. These percentages apply to the total reservation for India as a whole. For



each local area, percentages have been fixed with effect from July 1934 with reference to the population ratio of Muslims and other minority communities in that area and the rules for recruitment adopted by the Provincial Government of the area concerned. The percentages fixed are as follows:—

Province.	Percentages fixed for Muslims.	Percentages fixed for other minority communities.
Delhi .. .. .	33	8½
Bengal .. .. .	40	*8
Assam .. .. .	33	8½
Bihar and Orissa .. .. .	10	8½
Central Provinces .. .. .	5	5
United Provinces .. .. .	15	8½
Sind .. .. .	50	8½
Bombay (excluding Aden and Sind) .. .. .	8½	8½
Madras .. .. .	8½	8½
Punjab .. .. .	40	10
North-West Frontier Province .. .. .	60	8½
Total .. .. .	25.39	8.16

\*Including Buddhists.

NOTE.—In the case of the clerical staff under the Director of Audit, Defence Services, which is recruited on an all-India basis, the reservation is 25 per cent. for Muslims and 8½ per cent. for other minority communities.

215. Whenever a member of a minority community is lost through premature dismissal or resignation or otherwise falls out before confirmation, the vacancy should go at once to another member of the class of minority community to which he belonged (Muslim or Non-Muslim) in addition to and irrespective of the ordinary order of recruitment for the various communities.

216. The percentages prescribed for minority communities are to be applied to vacancies (as distinct from posts) in each grade or division of a service to be filled by direct recruitment, and not to vacancies to be filled by promotion which will continue as at present to be made solely on merit *cum* seniority. In all cases the candidates should possess the minimum standard of qualifications fixed for each grade of service.

217. In order to ensure that Muslims and other minority communities get their respective quota of vacancies in each office, appointments should be made in the prescribed cyclic order and a running account of appointments made should be kept from year to year.

NOTE.—The percentages of reservation fixed for Muslims and other minority communities both the minimum and the maximum limits for allowing preference to minorities over the majority community in the matter of recruitment. The number of members of minority communities in unreserved vacancies is therefore



permissible only when no preference is involved over the members of the majority community in excess of the prescribed percentage of reservation. In other words, Muslims and members of other minority communities may be recruited or confirmed in excess of the percentages prescribed for them, only if they do not supersede members of the majority community who are available and have a better claim to fill the unreserved vacancies.

*Illustration.*—Supposing in a cycle of 12 vacancies 3 are reserved for Muslims and 1 for other minority communities, the first 12 candidates selected includes 6 Muslims and 1 member of another minority community. The recruitment of 6 Muslims instead of 3 in this cycle is permissible as it does not involve any preference to the three extra Muslims over any member of the majority community. But if the next 12 candidates selected for the second cycle include no Muslims and only one member of another minority community, it is not permissible to recruit 3 Muslims from outside the second batch, as this would involve a preference over the members of the majority community included in that batch and also mean recruitment of 3 Muslims in excess of the proportion. In such a case the three extra Muslims recruited in the first cycle should be treated as appointed earlier than their turn in the second cycle. These principles apply not only to initial recruitment but also to confirmation of temporary and officiating men already in service.

218. It is not the intention of the Central Government that in the locally recruited Central Services in any Province the unreserved quota of vacancies should be formally divided among the various sections of the majority community, such as Brahmins, non-Brahmins and depressed classes. It is, however, desirable that in the unreserved vacancies there should not be an undue preponderance of any one section of the Hindu Community.

219. Rectification through current and proximate recruitment should be made if any deficiencies occur in recruitment of minority communities under the proportions fixed with effect from July 1934. No attempt should, however, be made to rectify such deficiencies, if any, which occurred before July 1934.

220. Annual statements in prescribed forms showing the communal composition of each office and the details of vacancies filled by direct recruitment, should be prepared in strict accordance with the instructions laid down by the Central Government and the Auditor General, and furnished in triplicate to the Auditor General by the 15th February each year. The Auditor General will transmit these statements in duplicate with his comments to the Central Government by the 15th March.

#### Training.

221. It is the duty of the Accountant General to arrange that his clerical staff is adequately trained in all branches of the work of the office under him. A systematic training scheme should be worked out and applied to clerks in the early years of their service, and the Accountant General must remember that excessive specialisation in the case of efficient clerks is against both their interests and the interests of the office as a whole.

#### Confidential Reports.

222. A character roll in the prescribed form which will be of the nature of a confidential report will be maintained for each member of the clerical staff.



The reports will be written up by the Sectional Superintendent, and will be submitted to the Gazetted Officer in charge of the Section who will sign them after adding such remarks as he may consider necessary. Generally the character rolls should be written up yearly in April, or when the Gazetted Officers or Sectional Superintendents are transferred or depart on long leave covering the month of April, or when a member of a section is transferred from the section ; but a character roll need not be written up for less than a four months period.

The orders laid down in note I below paragraph 99 apply also to clerical staff. The Accountant General should arrange for a periodical inspection of character rolls to see that they are kept up to date and that the work of outstanding and promising men is brought to his notice.

#### Promotion of clerks to S. A. S.

223. The orders relating to the promotion of clerks to the Subordinate Accounts Service are contained in Chapter V.

NOTE.—Clerks on passing the S. A. S. examination are allowed an addition of Rs. 3 to the ordinary rate of increment admissible to them.

#### Promotion to selection grade of clerks.

224. In the revised scales of pay for clerks there is a selection grade corresponding to the old scale above the upper efficiency bar. Promotion to this selection grade should be made by the Accountant General on the recommendation of a Selection Board appointed by him. All clerks who have passed the S. A. S. examination will be promoted to the selection grade after reaching the maximum of the ordinary scale, irrespective of any numerical limit for the grade, provided their efficiency has been maintained. The number of unpassed clerks in the selection grade is fixed provisionally at a uniform rate of 10 per cent. of the total clerical strength, this proportion being subject to review in the light of actual experience. Unpassed clerks should not be promoted until they are within three stages of attaining the maximum of the ordinary scale.

#### Posts with Special pay.

225. Apart from the special pay attached to particular posts under proper sanction, the Central Government have sanctioned a uniform rate of special pay of Rs. 10 per mensem for typists in Civil Audit Offices and Lower Division clerks in the Postal Audit Offices on the new scales of pay employed on accounting machines, subject in the case of the latter to an addition of Rs. 2/8/0 and Rs. 5 per mensem for extra outturn. Lower Division clerks in the Posts and Telegraphs Audit Offices working on Comptometers will not be given any special pay except the Comptometer supervisors of Money Order Sections, who will, be eligible for Rs. 10 per mensem for supervision work. Clerks and typists employed on Comptometers in Civil Accounts Offices except Bengal will not draw any special pay ; the Comptometer operators in the Bengal office



will draw special pay as they are Record clerks and their scale of pay is lower than that of typists.

226. Subject to the following conditions Accountants General are authorised to sanction special pay not exceeding Rs. 30 per mensem to clerks serving under them who have not passed the S. A. S. examination, for holding charge of sections for which posts in the S. A. S. have been sanctioned :—

- (1) that there are no men available who have passed the S. A. S. examination ;
- (2) that the clerk holds charge of sections continuously for not less than a month ; and
- (3) that the amount can be met from the budget provision under " Pay of Establishment ".

227. An Accountant General may also sanction special pay of Rs. 30 per mensem to any one typist or clerk employed as shorthand writer, provided that there is no sanctioned post of stenographer on a special rate of pay in his office. The special pay may be increased, at the discretion of the Accountant General, to Rs. 40 per month after ten years' and to Rs. 50 per month after twenty years' service as stenographer. The pay *plus* special pay should be limited to Rs. 170 a month in the case of a typist and to the maximum pay of the clerical scale in the case of a clerk.

These rates do not apply to clerks or typists subject to the Revised Rates of Pay Rules for whom the revised rate of special pay is Rs. 25 per month, with an increase, at the discretion of an Accountant General, to Rs. 35 after 10 years' and Rs. 45 after 20 years' service as a stenographer, subject to the limitation that pay *plus* special pay should not exceed the maximum of the clerical scale.

NOTE.—The limitation of pay *plus* special pay to the maximum pay of the clerical scale does not apply to persons not subject to the Revised Rates of Pay Rules in the office of the Audit Officer, Indian Stores Department.

#### Conduct, discipline, etc.\*

228. The Government Servants' Conduct Rules are applicable to all members of the establishment. Copies of the rules should be kept available for general reference in each office. Paragraphs 102 and 103 apply *mutatis mutandis* to clerical staff and regulate a clerk's acting as arbitrator and giving expert evidence.

229. The rules relating to attachment of pay contained in Article 46-B, Civil Account Code, Volume I, are applicable to the clerical staff serving in the Indian Audit Department.

#### Date of Birth.

230. Without the sanction of the Auditor General no alteration may be made in the date of birth of a member of the clerical staff recorded in his service book. See also Article 62 (1) (b) of the Civil Account Code, Volume I.



- (6) Recommendation of Department, etc., regarding amount of grant.
- (7) Name of Treasury or sub-treasury at which payment is desired.
- (8) General.

242. In addition to the particulars detailed above, a descriptive roll of the applicant (on separate sheets) giving the following information, should also be furnished.—

- (1) Height.
- (2) Age.
- (3) Colour.
- (4) Personal marks, if any, on the hand, face, etc.
- (5) Signature or the left hand thumb and finger impressions.

The descriptive rolls and thumb and finger impressions accompanying applications for relief from the Fund should invariably be in duplicate and attested by two or more persons of respectability in the town, village or pargana in which the applicant resides.

An independent report on the financial condition of the applicant from the Collector or District Magistrate of the place where the applicant resides should invariably be forwarded to the Central Government along with the recommendations for the grant of an award from the Compassionate Fund.

243. All applications are required to be submitted in duplicate by Accountants General. No application will be considered which is not submitted to the department of the Central Government concerned within one year of the death of the Government servant, unless the delay in submission is sufficiently explained. It is desirable that applications should be submitted as promptly as possible after the death of the Government servant.

#### Accounts Offices Associations.

244. Reasonable representations on general questions from an Association formed by employees of Accounts and Audit offices are considered if the Association has been recognised under the Recognition Rules issued by the Government of India in the Home Department from time to time. The latest instructions regarding the recognition by the Central Government of Associations of its employees were promulgated with Home Department Office Memo. No. F. 16/137-Public, dated the 25th August 1937. Similar representations from the All-India Accounts and Audit Offices Conference and its Working Committee are also considered at present, although this Conference is not a recognised one. All

\*If the deceased was a subscriber to the General Provident Fund and/or was insured, the amount of his deposits in the Fund and/or the amount for which he was insured should be mentioned. If he was neither a subscriber to the Fund nor insured, the fact should be stated.



such representations should be supported by copies of the actual resolutions passed by the Association concerned. Representations from Associations of local accounts and audit offices, if addressed to the Auditor General or higher authorities, should be submitted through the Accountant General concerned.

#### Gradation Lists.

245. Accountants General are required to submit by the 15th June each year gradation lists of their offices showing generally the sanctioned strength, the scales of pay, and seniority of the different classes of men on the establishment.

#### Life and Service Tables.

246. Life and Service Tables for the non-Gazetted establishment should be prepared in prescribed forms in accordance with the instructions given in the forms therein and those issued by the Auditor General. The tables should be furnished in duplicate to the Auditor General by the 1st March of the following year. The Auditor General will forward one copy of the tables with his comments to the Actuary to the Central Government by the 15th April.



### Private work.

231. Members of the clerical staff are not permitted to undertake the audit of accounts or other simliar private work otherwise than under the rules framed by the Central Government under rule 47 of the Fundamental Rules.

Accountants General should act in accordance with the following principles in exercising the powers conferred by those rules.

- (1) The remuneration granted for such work should not be excessive in relation to a clerk's pay.
- (2) The previous sanction of the Auditor General should be obtained before any such Government servant is allowed to undertake for remuneration the work of maintaining or supervising the accounts of an institution.

232. The instructions in paragraphs 106 and 107 about the acceptance of honorary work of a social or philanthropic nature and about acting as correspondents of newspapers apply also to clerical establishments.

### Penalties.

233. The imposition of penalties on members of subordinate services are governed by rules 49 and 54 of the Civil Services (Classification, Control and Appeal) Rules.

### Petitions and Memorials.

234. The instructions regarding the submission of petitions and memorials, are contained in paragraph 110. The appeal rules applicable to subordinate services are contained in Central Government, Home Department No. F. 9-19/30, dated the 27th February 1932.

### Medical Attendance.

235. The subordinate employees of the Central Government stationed in territories administered by a Provincial Government are entitled to free medical treatment on the same scale as allowed by the Provincial Government to corresponding classes of establishment. In Provinces where there is no reciprocity or where reciprocity has been suspended, the Central Government have decided to reimburse charges which are paid by subordinates to the Provincial Hospitals.

Medical attendance ordinarily includes—

- (a) medical attendance at the entitled Government servant's residence or at the consulting rooms of the authorised medical attendant including such surgical treatment as can suitably be given at the Government servant's residence or at the consulting rooms of the authorised medical attendant, and



- (b) such treatment as is normally provided by a Government hospital with its own staff, equipment and apparatus in cases where the authorised medical attendant considers it desirable in the interests of the patient that he should be sent to a Government hospital to which he is entitled to be admitted.

#### Superannuation and Retirement.

236. Ministerial Government servants in Audit and Accounts Offices should not be retained in service beyond the age of 55 years except in very rare cases and then only on considerations of efficiency of the public service. They should not be retained in service for reasons personal to themselves.

#### Dismissal, Discharge and Resignation.

237. The dismissal or discharge of members of the establishment are governed by rules made under Rule 55 of the Civil Services (Classification, Control and Appeal) Rules.

#### Commutation of Pensions.

238. Cancelled.

#### Compassionate Gratuities.

239. The rules regulating grants from the Compassionate Fund are laid down by the Central Government, Finance Department, in Resolution No. 842-E.B., dated the 5th May 1920. The Compassionate Fund is intended for the relief of families of Government servants left in indigent circumstances through the premature death of the person upon whom they depended for support.

240. In dealing with the application for a gratuity from the Compassionate Fund, the extent to which the case conforms to the rules regulating the grant from the Fund must first be reported. Any special features of the case should be brought out, and the recommendation then stated.

241. The following particulars should be furnished in each case of recommendations for the grant of an award from the Fund :—

- (1) Name of the deceased, last appointment held, pay at the time of death, and the date of death.
- (2) Total service, and whether pensionable or non-pensionable.
- (3) Dependants (with their respective ages) and their pecuniary circumstances ; whether there are any relatives in a position to give help.
- (4) Remarks of superior officer on deceased's work.
- (5) Was death due to, or accelerated by, devotion to duty.



- (6) Recommendation of Department, etc., regarding amount of grant.
- (7) Name of Treasury or sub-treasury at which payment is desired.
- (8) General.

242. In addition to the particulars detailed above, a descriptive roll of the applicant (on separate sheets) giving the following information, should also be furnished.—

- (1) Height.
- (2) Age.
- (3) Colour.
- (4) Personal marks, if any, on the hand, face, etc.
- (5) Signature or the left hand thumb and finger impressions.

The descriptive rolls and thumb and finger impressions accompanying applications for relief from the Fund should invariably be in duplicate and attested by two or more persons of respectability in the town, village or pargana in which the applicant resides.

An independent report on the financial condition of the applicant from the Collector or District Magistrate of the place where the applicant resides should invariably be forwarded to the Central Government along with the recommendations for the grant of an award from the Compassionate Fund.

243. All applications are required to be submitted in duplicate by Accountants General. No application will be considered which is not submitted to the department of the Central Government concerned within one year of the death of the Government servant, unless the delay in submission is sufficiently explained. It is desirable that applications should be submitted as promptly as possible after the death of the Government servant.

#### Accounts Offices Associations.

244. Reasonable representations on general questions from an Association formed by employees of Accounts and Audit offices are considered if the Association has been recognised under the Recognition Rules issued by the Government of India in the Home Department from time to time. The latest instructions regarding the recognition by the Central Government of Associations of its employees were promulgated with Home Department Office Memo. No. F. 16/137-Public, dated the 25th August 1937. Similar representations from the All-India Accounts and Audit Offices Conference and its Working Committee are also considered at present, although this Conference is not a recognised one. All

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\*If the deceased was a subscriber to the General Provident Fund and/or was insured, the amount of his deposits in the Fund and/or the amount for which he was insured should be mentioned. If he was neither a subscriber to the Fund nor insured, the fact should be stated.



such representations should be supported by copies of the actual resolutions passed by the Association concerned. Representations from Associations of local accounts and audit offices, if addressed to the Auditor General or higher authorities, should be submitted through the Accountant General concerned.

#### Gradation Lists.

245. Accountants General are required to submit by the 15th June each year gradation lists of their offices showing generally the sanctioned strength, the scales of pay, and seniority of the different classes of men on the establishment.

#### Life and Service Tables.

246. Life and Service Tables for the non-Gazetted establishment should be prepared in prescribed forms in accordance with the instructions given in the forms therein and those issued by the Auditor General. The tables should be furnished in duplicate to the Auditor General by the 1st March of the following year. The Auditor General will forward one copy of the tables with his comments to the Actuary to the Central Government by the 15th April.



## CHAPTER VII.—DIVISIONAL ACCOUNTANTS.

### Organisation.

247. The Divisional Accountants are constituted in a separate cadre with its own leave and training reserve under the administrative control of the Accountant General. This cadre is intended to provide one trained Accountant for each public works division or other independent executive charge and one for each of certain appointments in the Audit Office.

248. Proposals affecting the strength, etc., of the cadre require to be submitted to the Auditor General or the Central Government for the requisite sanction.

Provided that an Accountant General may make the consequential increase or readjustment including the leave reserve if a new public works division is created or an existing one abolished.

### Source of Recruitment.

249. Subject to such exceptions as may have been authorised by the Auditor General, candidates for appointment as Divisional Accountants must have passed the admission examination prescribed in Annexure I to this Chapter, and may, subject to the condition laid down in the paragraphs succeeding, be recruited from one of the following sources by the Accountant General—

- (1) Clerks employed in Divisional and Sub-divisional offices of the Public Works Department, who are recommended by the authorities of that department as suitable for appointment as Divisional Accountants.
- (2) Clerks employed in the Audit Office.
- (3) Graduates of the Indian Universities and other persons considered suitable on account of their special qualifications.

### Conditions of Recruitment and Confirmation.

250. Except for appointment in leave vacancies and subject to the powers of the Accountant General to waive the conditions in very exceptional cases, recruits from sources (1) and (2) above should not have attained 30 years of age on the date of their first appointment in the cadre of Divisional Accountants.

251. Appointments from source (3) shall ordinarily be limited to one-third of the vacancies in the permanent cadre of Divisional Accountants, the distribution of the remaining vacancies between the other two sources being made at the discretion of the Accountant General.



252. Appointment to the cadre of Divisional Accountants from whatever source is treated as direct recruitment for the purposes of the communal proportion orders issued by the Central Government and the Auditor General from time to time, and the Accountant General is personally responsible for seeing that these appointments conform to the relative orders.

253. It is specific condition of the appointment that Divisional Accountants are liable for service anywhere within the audit jurisdiction of the Accountant General including his own office, and, on their qualifying for appointment to the Subordinate Accounts Service, are liable for transfers to the offices of the Auditor General and the Finance Department of the Central Government.

254. Every person appointed to the cadre of Divisional Accountants is initially treated as on probation, his confirmation being governed by the provisions in the paragraph 255. Clerks recruited from sources (1) and (2) (Paragraph 249) and who pass the Divisional Test Examination (Paragraph 257) are kept in a waiting list but allowed to retain their lien in their substantive appointment till they are confirmed in the Divisional Accountants cadre.

The relative priority of clerks from sources (1) and (2) is determined with reference to the dates of their passing the examination. For a person appointed from source (3) his position on appointment will be at the bottom of the list of permanent Divisional Accountants. But those recruited from either of the other two sources, will be placed below all those who are officiating or temporary at the time.

*Explanation.*—This waiting list includes not only those men who have already passed the Divisional Test before appointment but all men who have passed the Sibpur Test irrespective of whether they have passed the Divisional Test or not.

#### Confirmation in the cadre.

255. All appointments to the Divisional Accountants cadre are made by selection and confirmation in it is subject to a candidate fulfilling the following conditions :—

(a) that he has at his credit—

- (i) 18 months' experience in the accounts work of Divisional or Subdivisional offices ;
- (ii) 6 months' experience in the Works Audit Department of the Audit Office ;
- (iii) 12 months' continuous service on probation as Divisional Accountant ;

provided the Accountant General may, for special reasons, relax any of these conditions :

- (b) that he has passed the Divisional Test prescribed in paragraph 258 ;
- (c) that the Accountant General is satisfied that the probationer is competent to hold independent charge of the Accounts of a



division, and considers him (from reports received from the Executive Engineers) fit to hold the position of the senior member of the office establishment of a Divisional office.

*Explanation (1).*—The period of probation should not exceed two years for recruits from sources (1) and (2) and three years for those from source (3). Failure to fulfil conditions (b) and (c) within this period will involve removal from the cadre of Divisional Accountants.

- The Accountant General may extend these periods by not more than one year.

*Explanation (2).*—The periods of probation may also be automatically extended, if an Accountant General holds, under paragraph 258, the Divisional Test Examination only once in a year instead of twice, to give candidates the number of chances equal to those they would have had if the said examination were held twice a year.

### Practical training.

256. Every Divisional Accountant on probation should, irrespective of his prior experience, if any, undergo a course of practical training for such period as may be considered essential in each case. A Deputy Accountant General should be entrusted with the task of regulating and supervising this course of practical training and, subject to such details and variations as the Accountant General may order, the training should consist of actual experience of divisional offices and the Works Audit Department of the Audit Office and of a thorough practical knowledge in the processes of compilation and the audit of divisional and subdivisinal accounts. For this purpose probationary Divisional Accountants may, if necessary, be attached as additional Accountants. The Deputy Accountant General should require to be submitted to him monthly a diary of the work done and of the progress made by the probationer in the severely practical aspects of his training.

*Explanation.*—It may not be possible for an Accountant General to give the training in the manner provided for in this paragraph if the Divisional Accountants cadre under his control does not include a training reserve, but adequate practical experience should precede the confirmation of any person as Divisional Accountant.

### Departmental Examinations.

257. A departmental examination called the Divisional Test Examination in divisional accounts shall be held twice a year by the Accountant General. This examination should be in two parts, written and *viva voce*. The written part should be a severe practical test of the candidate's knowledge of the rules and processes connected with (1) the preparation and examination of initial accounts, stock and tools and plant returns, contractors' bills and other bills and vouchers and (2) the classification and compilation of divisional accounts. The *viva voce* part of the examination is intended to show whether the candidate can promptly give to the executive officers of the Public Works Department appropriate advice in matters concerning the accounts and the financial arrangements of Divisional and Subdivisional offices. The examination should be conducted under the supervision of a Divisional Officer or of a gazetted officer of the Audit Office. The candidate should



not be allowed access to any books. He must obtain not less than 66 per cent. marks in either part to pass the examination.

An Accountant General shall however have discretion to hold only one examination in each year instead of two if he considers that the second examination will have the effect of increasing to an undue extent the number of accounts clerks qualified for appointment as Divisional Accountants under paragraph 256.

NOTE.—To ensure a common standard, a special procedure introduced for the *viva voce* examination is, that the officer conducting the examination should take down the answers given by each candidate. A single examiner then values the answers of all the candidates in both the parts of the examination.

258. The departmental examination provided for in paragraph 257 is primarily for Divisional Accountants on probation but the Accountant General may permit candidates from among the following classes who have passed the public admission examination prescribed in Annexure 1 to this Chapter to sit for the examination :—

- (i) officiating Divisional Accountants ;
- (ii) clerks, serving either in the Audit Office or in divisional and sub-divisional offices who have been employed for at least two years on accounts duties in Divisional and Sub-divisional offices ;
- (iii) other clerks of the Audit Office who have been employed for at least two years on audit and accounts duties in the Works Audit Department and whose qualifications are so superior that the necessary experience of divisional and sub-divisional accounts may, in the opinion of the Accountant General, be dispensed with. This permission should, however, be granted sparingly.

*Explanation 1.*—Persons allowed to take the Divisional Test Examination under this paragraph will not ordinarily be allowed more than three chances, but the Accountant General may, in special circumstances, allow two additional chances to those whom he considers deserving of the concession.

The loss of a chance owing to failure to pass the examination will equally involve forfeiture of a chance allowed under Explanation (2) to paragraph 255 if a person of this class should eventually be selected for the post of probationary Divisional Accountant under paragraph 249.

*Explanation 2.*—An officiating Divisional Accountant or a clerk should not be permitted to appear at the Divisional Test Examination under this paragraph unless he is certified by his superior officer, being either a Public Works Officer not lower in rank than an Executive Engineer, or a Gazetted Audit Officer, to be regular in his attendance, energetic, of good moral character and business habits so as to indicate that he possesses aptitude for the work of a Divisional Accountant, and to have a reasonable prospect of passing the examination.

*Explanation 3.*—Men referred to in clauses (i) to (iii) above whose age exceeds 30 years, are not eligible to sit for the examination under this paragraph.

But the Accountant General may relax the age limit in such individual cases as he considers to merit special treatment under paragraph 250.



259. The passing of a Divisional Test Examination is one of the necessary qualifications for a person to be appointed as Divisional Accountant [*vide* (b) paragraph 255] but it does not give him a claim to be so appointed.

260. The conditions requiring the passing of the examination in the Vernacular that apply to subordinates in the Public Works Department, apply equally to Divisional Accountants also.

#### Pay.

261. Divisional Accountants when they hold charge of the accounts of a Divisional office, are eligible for a special pay of Rs. 20 a month subject to its being limited to Rs. 10 for those on the old scale of pay on their reaching the Rs. 140 stage and to its ceasing altogether at the Rs. 150 stage. For those on the revised scale of pay, however, the special pay is limited by the condition that the pay including special pay does not exceed Rs. 132.

262. The Accountant General is the authority competent to allow the annual increments to Divisional Accountants on the time scale of pay. His approval may be assumed unless an order withholding the increment has actually been received.

263. Divisional Accountants when attached to the Audit Office are liable to perform the duties of the supervising staff without a claim for any special or enhanced pay.

#### Promotion.

264. Members of the Divisional Accountants' cadre are eligible to qualify for appointment to the Subordinate Accounts Service subject to the conditions governing appointments to that service (*vide* Chapter V). Necessary facilities are afforded by using the provision of paragraph 253 and posting from time to time a selected number of Divisional Accountants to work in the Audit Office.

NOTE.—Divisional Accountants on passing the S. A. S. examination are allowed an addition of Rs. 2 to the ordinary rate of increment admissible to them.

#### Confidential Reports.

265. The Accountant General is responsible for maintaining the confidential report of the Divisional Accountants but as these accountants work largely under the immediate supervision of the Public Works Department officers each Divisional Officer will forward to the Accountant General a confidential report in the Form given in Annexure II on the work and conduct of his Divisional Accountant :—

- (1) on the 1st of April each year, and
- (2) when the Executive Officer himself vacates the charge of the Division.



A separate report should be written on each Divisional Accountant who has served under the Divisional Officer since the submission of the last report. The report should be written in the Divisional Officer's own handwriting and should be forwarded by him confidentially to the Accountant General by name, no copy being kept in the Divisional office. Any point in which the Accountant is specially good should be mentioned, as also any defects of character or other shortcomings. A considered opinion on the Accountant's reliability in all respects and ability to manage the staff will be specially valuable.

The Central Government, Home Department's instructions (H. D. letter No. F.-281-33-Ests., dated 14th July 1933) about communicating adverse comments on Government servants apply *mutatis mutandis* to Divisional Accountants also and it should generally be the concern of reporting officer to choose the method of so doing with due regard to the character and temperament of the official reported upon. The main object is that the official upon whom a report is made should have a chance of rectifying remediable defects. The effect of any advice or admonition given should invariably be mentioned in the confidential report.

The Divisional Accountant is himself responsible for drawing the attention of the Divisional Officer, in writing, to the provisions of this paragraph as this Manual is not one of the official publications of the Public Works Department.

266. The Audit Officer inspecting the accounts of the division should also submit to the Accountant General a confidential report, written in his own handwriting on the work and qualifications of the Divisional Accountant as judged mainly by the quality of the work inspected by him. This report should mention *inter alia* how far the Divisional Accountant keeps himself posted with the relevant rules and procedure relating to audit and accounts and has his personal copies of the codes and other books of reference corrected and up to date.

267. A confidential report on any clerks of the Division who have applied for appointments under the Accountant General may also be prepared by the Inspecting Officer, if so desired by the Accountant General.

#### Postings.

268. Postings of Divisional Accountants to Divisions are ordered by a Deputy Accountant General acting under the general control of the Accountant General. Except in individual cases where a qualified Divisional Accountant is not available and where a purely temporary arrangement is permissible, no person who is not eligible to be appointed to the cadre of Divisional Accountants may be posted to a Division. Postings should also be designed to provide for a trained accountant for each Divisional office and, in particular for an experienced Senior Accountant to new construction divisions or to divisions the accounts of which are either heavy or of a peculiar nature.



### Transfers.

269. Subject as far as is practicable to the expressed wishes of Superintending Engineers transfers of Divisional Accountants from one Divisional office to another are made by the Accountant General on his responsibility and at his discretion.

270. When a Divisional Accountant is about to be relieved of his duties in a Divisional office, either permanently or temporarily, he should prepare a memorandum reviewing the accounts of the Division. The relieving Accountant should examine it and forward it promptly with his remarks to the Accountant General through the Divisional Officer who will record such observations as he may consider necessary.

### Miscellaneous.

271. The relevant provisions of Chapter VI on matters mentioned below apply *mutatis mutandis* to Divisional Accountants :—

The grant of leave ;

• Re-employment of Pensioners ;

Precaution against re-employment of men dismissed ;

Returns of Communal representation ;

• Conduct, discipline, etc. ;

• Attachment of Pay ;

Alteration in date of birth ;

Undertaking of private work ;

Penalties ;

Petitions and memorials ;

Medical attendance ;

Superannuation and Retirement ;

Dismissal, Discharge and resignations ;

Commutation of Pensions ;

Compassionate gratuities ;

Accounts Office Associations ;

Gradation List ;

Life and Service Tables.

NOTE.—Compassionate gratuity is paid by the Provincial or the Central Government according as the Accountant is employed in a Public Works Division or in an Audit Office.



*Public Works Senior Accountants on the All-India List.*

272. This is a service in process of gradual extinction either by the existing members being promoted to Assistant Accounts Officers' rank or retiring on superannuation. The members of this service serve on an All-India basis and are attached to Accountant Generals' offices or are transferred from one Accountant General's office to another by the orders of the Auditor General. Orders relating to their promotion or other service matters are passed in each case by the Auditor General. The general principles, etc., governing these are on record in the office of the Auditor General.

## ANNEXURE I.

(Referred to in paragraph 249.)

*Rules for the Public Examination qualifying for admission to the Cadre of Divisional Accountants.*

1. No one will be eligible for admission to the Cadre of Divisional Accountants until he passes an examination in the following subjects, held under the orders of the Auditor General :—

Subjects.	Full marks.	Minimum pass marks.
Writing (neatness, clearness and rapidity) .. .. .	100	50
Dictation (spelling, punctuation, etc.) .. .. .	100	50
Essay Writing .. .. .	100	50
Arithmetic (the whole) .. .. .	240	160
Elementary Geometry .. .. .	50	25
Mensuration (the whole) .. .. .	60	30
Book-keeping (mercantile) .. .. .	100	50

A candidate must also obtain 500 marks in the aggregate, *i.e.*, two-thirds of the total marks, in order to pass the examination.

NOTE.—This examination is conducted by a single examining body, *vis.*, the Bengal Engineering College, Sibpur.



2. The following are exceptions to this rule :—

- (a) Clerks who have passed the Subordinate Accounts Service examination under the (new) rules laid down in Chapter V.
- (b) Persons who have passed the Higher Certificate Examination in Book-keeping and Accountancy of the London Chamber of Commerce or the Government Diploma Examination in Accountancy, with or without qualifying themselves to hold the diploma itself and hold a certificate of having passed the Matriculation Examination of an Indian University or any other examination of a similar standard or general education, or the Bachelor of Commerce Examination of the Lucknow University in the 1st or 2nd Division with Accountancy as their special subject, or the 1st or 2nd class graduates in commerce of the University of Allahabad, are eligible for appointment as Divisional Accountants without further examination.
- (c) Persons who have passed in both the examinations named in the margin and have obtained a minimum of 50 per cent. of full marks in each of the three subjects named below and two-thirds of the aggregate marks for the three subjects are eligible for appointment to the Divisional
- (1) The Intermediate Examination in Commerce of the Board of High School and Intermediate Education, United Provinces or any similar\* examination held by any other Indian University which is declared by the University authorities concerned to be of the same standard.
- (2) The Matriculation or the School Leaving Certificate Examination of the Allahabad University, or any other University Examination which is declared by the University authorities concerned to be of the same standard as the Matriculation Examination of the Allahabad University.

Accountants' service without further examination.

- (1b) Book-keeping and Accountancy of the Intermediate Examination in Commerce of the Board of High School and Intermediate Education, United Provinces, or examination in Book-keeping of any other Indian University which the University authorities concerned declare to be of the same standard as that of the Allahabad University.
- (2) English } of the Matriculation or other equivalent examination.  
(3) Mathematics }
- (d) A graduate of an Indian University may be exempted by the Accountant General of the Province from the examination except in Book-keeping if the latter is satisfied that the candidate is an accurate and quick arithmetician. He must obtain two-thirds of the full marks in Book-keeping (*i.e.*, 67 out of 100 marks) before he is declared to have passed the examination.

\* The following examinations have been declared to be of the same standard as the Intermediate Examination in Commerce of the Board of High School and Intermediate Education, United Provinces :—

Commercial Diploma Examination of the Punjab University.

Post Matriculation Clerical Examination of the Education Department, Punjab, with Accountancy as the special subject.

B. Com. Examination of the Dacca University.

The Bachelor of Commerce Examination of the Calcutta University.

Second year Commercial and Advanced Clerical Examination of the Education Department, Delhi, with Accountancy as the special subject.

The Bachelor of Commerce Examination of the Bombay University.

B. Com. Examination of the Punjab University.

The Bachelor of Commerce Examination of the Agra University.

The Bachelor of Arts Examination with Higher Accountancy, Auditing and Mercantile Law, of the Delhi University.



3. This examination is held during the second whole week of January, at the Bengal College of Engineering, Sibpur, and at the offices of the Accountants General, Madras, Bombay, Bihar (Ranchi), United Provinces (Allahabad), Punjab (Lahore) and Central Provinces (Nagpur), the Comptrollers, Assam (Shillong), North-West Frontier Province (Peshawar Cantonment) and Sind (Karachi) and the Accountant General, Central Revenues, New Delhi.

4. Other centres of examination may be fixed by Accountants General, provided that the number of candidates is sufficiently large and suitable arrangements can be made for the conduct of the examination under the supervision of a gazetted officer.

5. Only candidates whose age does not exceed 24 years on the first January of the year in which the examination is held are eligible, but persons holding permanent pensionable appointments in Government service may be permitted to undergo the examination up to the age of 29 years.

NOTE 1.—Candidates holding permanent pensionable posts under the Kashmir, Bikaner and Bhawalpur States and whose age exceeds 24 years will be admitted to the examination on the condition that they will not be eligible for appointment as Divisional Accountants under Government.

NOTE 2.—An application for exemption from the prescribed age limit should be submitted by the candidate to the Auditor General through the Accountant General of his province or area.

NOTE 3.—The higher age-limit of 29 years prescribed in this rule is applicable also to persons holding permanent posts to which Contributory Provident Fund Rules apply.

6. A candidate, if residing in a Governor's province, will apply to the Accountant General of his province and, if residing elsewhere, to the Accountant General, Central Revenues, or the Accountant General, Posts and Telegraphs, as the case may be, stating the centre at which he wishes to be examined and enclosing a fee of Rs. 12 and the following certificates and a registration form:—

- (i) Certificate of good character signed by the candidate's immediate official superior, by the instructor under whom he has been educated or by some other superior under whom he may have been brought up or employed or to whom he may be well-known. This certificate must have special reference to the two years immediately preceding the date of the application and this should be specifically mentioned in the certificate.
- (ii) A duly verified statement of age, *e.g.*, a Baptismal certificate, a Birth Certificate, an Affidavit signed by the guardian or a relative of the candidate before a Magistrate or an attested extract from the service book if the candidate is already in Government employ.

The application which should be written by the candidate in his own handwriting, and the certificates in original (which will not be returned) should be submitted so as to reach the office of the Accountant General concerned not later than the 15th November preceding the date fixed for the examination. A certificate to the effect that the application is in the handwriting of the candidate should be endorsed on the application by the person in whose presence the candidate's thumb impression is taken in connection with item (9) of the registration form referred to in Rule 7.

A graduate candidate for examination in Book-keeping only under Rule 2 (d) above will also be required to pay the full fee of Rs. 12.

NOTE.—Candidates residing in the Kashmir and Bikaner States should apply to the Accountant General of their respective States, who will forward direct to the Principal, Bengal Engineering College, Sibpur, the statement mentioned in Rule 9 below.

7. The Registration Form should set forth the following particulars:—

- (1) Name of candidate (in full) including Christian or personal names (to be written in capitals).....
- (2) Father's name (in full).....



- (3) Nationality or class.....  
(European, Anglo-Indian or Indian).
- (4) (For Indian Candidates only) Caste or tribe.....
- (5) Date of birth.....
- (6) Examinations passed, with dates.....
- (7) Signature of candidate.....
- (8) Present address to which all communications will be forwarded.....  
.....
- (9) Thumb mark of candidate's left hand, to be made in the presence of a well known responsible person who knows the candidate.....  
.....

NOTE.—A candidate already in Government service, should in like manner, submit his application through his immediate official superior with a certificate that he is holding a permanent pensionable post or a permanent post to which Contributory Provident Fund Rules apply, if his age exceeds 24 years.

8. Applications which do not satisfy the requirements of the foregoing rules should be rejected without entering into further correspondence with the candidates. Other applications will be considered on their merits by the Accountant General whose decision as to whether or not the candidate should be allowed to appear for the examination will be final.

9. By the 1st December preceding the date fixed for the examination the Accountant General should forward to the Principal of the Bengal Engineering College, Sibpur, for registration, a statement showing in respect of accepted candidates only, their names, dates of birth, addresses and the centres where they are to be examined. This statement should be supported by the accepted candidates' registration forms duly signed by the Accountant General in token of acceptance, which should be carefully preserved by the Principal.

10. Simultaneously each candidate should be informed whether or not his application has been accepted.

11. The fees of rejected candidates should be returned by postal money order at their cost, and those of accepted candidates should be remitted in consolidated sums to the Accountant General, Bengal, by means of Remittance Transfer Receipts together with a covering letter containing the names of the candidates.

If there are not more than two accepted candidates and the amount to be remitted is thus less than the minimum amount for which a Remittance Transfer Receipt can be issued the amount may be remitted to the Accountant General, Bengal, by money order at Government expense.

12. As each examination is complete in itself, a candidate who has failed in an examination and presents himself for an examination on a subsequent occasion, must undergo the full examination and furnish a fresh fee with fresh certificates and registration form. If from any cause the candidate fails to appear for the examination the fee paid will not be refunded, nor will it be placed to his credit for any subsequent examination.

13. Examination papers for registered candidates only will be sent by the Principal to the officers conducting the examination in time for the fixed dates.

14. The examination will be held at all the centres simultaneously under the supervision of gazetted officers on the dates and at the hours fixed by the Principal, which should be communicated by the Principal direct to the registered address of each accepted candidate by registered post.



15. The results of the examination will be declared by the Principal within three months after the examination and communicated direct to each examinee, showing only the marks gained by him in each subject and the order of standing in the case of successful candidates. A few printed copies of the complete results of successful candidates only showing (1) order of merit, (2) name (in full), (3) father's name, (4) date of birth, (5) examination passed, (6) marks gained in each subject and in the aggregate, and (7) address, should be forwarded to the Accountant General concerned to enable him to maintain lists of passed candidates.

16. It must be distinctly understood that the passing of this examination does not give any claim to appointment as a Divisional Accountant, and that applications for appointment should not be addressed to the Principal. The passing of this examination is a necessary qualification, but the establishment of Divisional Accountants is mainly recruited by selection from amongst qualified clerks actually employed on accounts duties in the Divisional and Sub-divisional offices of the Public Works Department or in Audit offices. A small number of graduates of Indian Universities and other persons of superior and special qualifications who may have passed this public examination may however be appointed direct by the Accountant General, *vide* paragraph 251.

17. These rules may at any time be amended or revised by the Auditor General who reserves to himself the power to grant exemptions from the public examination in very special cases. No general revision of the rules affecting the subjects of the examination or the necessary qualifications of candidates will be enforced until three years have elapsed since the date of such revision.

NOTE 1.—Application for these rules should be made to the Accountant General of the Province or area in which the candidate lives.

NOTE 2.—The question papers of previous years may be obtained from the Officer-in-charge of the Book Depot, Writers' Buildings, Calcutta, on prepayment of the cost. For price the application should be made to him.

NOTE 3.—All communications to the Bengal Engineering College, should be addressed to the Principal, Bengal Engineering College, Botanical Garden, P. O. Howrah.

NOTE 4.—All applications in connection with exemption should be addressed to the Accountant General concerned and not to the Principal, Bengal Engineering College.

NOTE 5.—The Principal, Bengal Engineering College, cannot correspond with candidates who are dissatisfied with the marks awarded to them. Letters received by him on this subject will not be replied to.

#### ANNEXURE II.

*Confidential Report on the work and conduct of Divisional Accountants.*

(Referred to in paragraph 265.)

Name of the Divisional Accountant.

Division in which employed.

Period to which the report relates.

No. , dated

Forwarded to

, Accountant General.

Divisional Officer.

Division.



### CHAPTER VIII.—INFERIOR SERVANTS.

#### Strength.

273. Subject to the provisions of paragraph 2 below, the strength of the inferior establishment in Accounts and Audit Offices is determined roughly according to the following principles :—

- (1) One peon is allowed for each big section and one peon for two small sections, whether the sections are accommodated in the same room or not. A big section has been taken as consisting of 6 men or more.
- (2) The formula above is not applicable to the Record Department in any of the Accounts and Audit Offices, as the work in that branch is, in many respects, peculiar.
- (3) The formula is not also applicable to sections consisting of a very large number of men, *e.g.*, Savings Bank and Money Order Sections of Postal Audit Offices, etc.

In cases of (2) and (3) above, the staff of peons is fixed after careful consideration of the actual requirements.

*Explanation.*—(1) Farashes in offices, where they exist, are classified as peons for the purpose of calculating the strength of the inferior establishment.

(2) It has not been possible to formulate a rule which can be made uniformly applicable to the calculation of the staff of dufftries in all offices, as not only do the duties of a dufftry vary from section to section but the conditions of one office are not always the same as in another.

(3) Chowkidary peons are also omitted for this purpose and are taken as durwans.

Revision of the permanent strength of the inferior staff requires the sanction of the Auditor General.

#### Leave Reserve.

“Leave reserve” included in the sanctioned cadre of inferior servants in Accounts and Audit Office. Leave allowances are regulated by the second proviso to Fundamental Rule 87.

#### Source of Recruitment.

275. Subject to any orders that may be issued from time to time by the Central Government and the Auditor General, Accountants General are competent to recruit men at their discretion for their inferior establishment.



### Communal Representation.

276. Subject to any special orders which may be issued by competent authority regarding any particular class of inferior servants, the general orders of the Central Government in regard to reserving a certain percentage of direct appointments to Government service for the redress of communal inequalities do not apply to inferior posts.

### Rates of Pay.

277. Scales of pay for recruits to the inferior establishment should follow those fixed by the respective Provincial Governments for their inferior staff and Accountants General are competent to fix them. Deviations from the Provincial Governments' rates in the special circumstances of any particular case will, however, require the sanction of the Auditor General.

### Special Pay.

278. Some of the inferior servants in Accounts Offices are allowed special pay for the performance of duties done outside office hours or which are outside the scope of duties for which the inferior servants' posts have been created. Any further revision or modification of the existing rates will require the sanction of the Auditor General.

### Pension.

279. Rules regulating the gratuities and pensions admissible to, and retirement of, the inferior servants are laid down in the Central Government, Finance Department, Notification No. F-6 (48)-R.-II/35, dated the 19th March 1936.

### Miscellaneous.

280. The relevant provisions of Chapter VI on matters mentioned below apply *mutatis mutandis* to inferior establishments :—

- (1) Precaution against re-employment of men dismissed.
- (2) Penalties.
- (3) Petitions and memorials.
- (4) Dismissal, Discharge and resignation.
- (5) Compassionate gratuities.



## CHAPTER IX.—BUDGET AND CONTROL OVER EXPENDITURE.

### Preparation of Budget Estimates.

281. Civil Accountants General will prepare their own budget estimates in Form 5 and submit them to the Auditor General by the date laid down for each office. The estimates after scrutiny will be forwarded to the Finance Department of the Central Government by the 15th November.

The budget estimates of the office of the Auditor General are prepared by the Auditor General's office.

The budget estimates of the office of the Director of Audit, Defence Services, and of the offices subordinate to him, are prepared by the Director on the lines of the estimates prepared by Civil Accountants General.

The budget estimates of the Posts and Telegraphs audit offices and of the Railway audit offices, including those of gazetted officers attached to those offices, are compiled by the Accountant General, Posts and Telegraphs and the Director of Railway Audit, respectively, and are submitted by them to the Finance Officer, Communications, and the Financial Commissioner of Railways, respectively, after they have been scrutinised by the Auditor General.

The budget estimates of the gazetted officers attached to Civil Accounts and Audit Offices are prepared by the Accountant General, Central Revenues, and submitted to the Auditor General for scrutiny and transmission to the Finance Department of the Central Government. The travelling allowance of officers is provided for in the budget of the office to which they are attached but other allowances, such as house rent, compensatory allowances, etc., are provided under "Allowances, Honoraria" in the budget estimates of gazetted officers prepared by the Accountant General, Central Revenues.

NOTE.—The travelling allowance of officer whose pay is non-voted is also non-voted.

282. The budget estimates of Civil Accounts and Audit Offices are prepared in two parts :—

(a) Part I.—Relating to revenue and to standing charges, *i.e.*, charges which, though they may vary from year to year, are nevertheless not dependent upon the volition of the head of the department, *e.g.*, permanent establishment, travelling allowances and ordinary contingent expenditure.

(b) Part II-B.—Relating to new items of expenditure for which funds have not been provided by a vote of the Legislature in the case of votable expenditure or by Government in the case



of non-votable expenditure. No items should be included in this Part which, even if not provided in the budget for the current year, have had effect during the currency of the year, the cost being met from savings or by re-appropriation.

NOTE.—Part II-A relates to sub-heads under which the grant is accounted for on behalf of the Finance Department.

283. An explanatory note should be attached to the estimates describing fully the causes of variation in respect of the following :—

- (1) Between number of posts in the "Number" column ;
- (2) Between the revised estimates and the latest actuals ;
- (3) Between the current year's budget and the revised estimates ; and
- (4) Between the revised estimates and the proposed estimates.

Full details should also be furnished in regard to the provision made under the following heads :—

- (i) Pay of Establishment ;
- (ii) Contingencies—Office expenses and Miscellaneous ;
- (iii) Amount recoverable from other Governments, Departments, etc.

284. All figures should be given to the nearest rupee in the preparation of the estimates.

285. In framing the revised estimates the Accountant General should not merely repeat the budget figures. They should be framed carefully on the most recent actuals and a forecast of events during the remainder of the year. Without a carefully framed revised an accurate budget is impossible.

286. In framing the budget estimates the Accountant General should exercise the utmost foresight. All items of expenditure that can be foreseen should be provided for and care should be taken to see that the provision is included under the proper sub-heads. An exhortation to show foresight is not an invitation to include new items without due consideration. While provision should be made for all items that can be foreseen, it is essential that the amount of the provision should be restricted to the absolute minimum necessary. When providing for new expenditure administrative difficulties and possible delays should always be borne in mind, and not more should be provided than is likely to be spent during the course of the year. Provision should not be made for inchoate schemes which require to be worked out and submitted to higher authorities for sanction.

287. If any expenditure requires the sanction of the Governor General in Council it should not be included in the estimates unless the required sanction has already been obtained.

288. Provision should not be made in the budget for posts which it has been decided to leave unfilled.



289. Whenever a new item of expenditure covering additional staff is included in Part II-B of the budget estimates the proposals in connection therewith should be submitted to the Auditor General as early as possible but not later than the 15th November.

290. A lump sum reserve of Rs. 25,000 is placed annually at the disposal of the Auditor General as a reserve for unforeseen expenditure arising in the course of the year. Proposals for allotments out of this reserve will not be entertained except in case of proved necessity.

#### Changes in grants and Appropriations during the year.

291. The demands in respect of votable expenditure as detailed in the budget estimates become a "Grant" when voted and passed by the Legislature and those in respect of non-votable expenditure become "Appropriation" when sanctioned by the Central Government.

292. All formal applications for re-appropriations within the budget grants and appropriations, or for additional grants or appropriations, should be submitted to the Auditor General by the 10th December. These applications should be based on actuals so far as they can be foreseen and not on revised estimates.

293. Once the Legislature has sanctioned the grants, the amounts of these grants cannot be increased without the further sanction of that body. This sanction is necessary in the following cases and is accorded by the legislature in the form of supplementary grants :—

- (1) When the amount of a grant voted in the budget is found to be insufficient for the purpose of the current year ; or
- (2) When a need arises during the year for expenditure for which the vote of the Legislature is necessary, upon some new service not contemplated in the budget for the year.

294. Whenever supplementary grants are deemed necessary applications for them are to be submitted to the Finance Department by the middle of December at the latest. Before such an application is made, it should be seen whether there are likely to be any normal savings due to cause (c) in paragraph 295 and whether any special economies can be effected under any other sub-heads of the grant. Normally, an application for a supplementary grant will not be entertained by the Finance Department unless the anticipated excess is due to a cause beyond the control of the authority and funds cannot be found by any legitimate postponement of expenditure for which provision already exists.

295. It may be found in the course of the year that the expenditure under some sub-head is likely to be less than the provision in the budget. The saving may be due to one or more of the following causes :—

- (a) actual postponement of expenditure ;
- (b) real savings due to economy ;

and



(c) normal savings due either

(i) to original over-estimating ; or

(ii) to the usual administrative causes, *e.g.*, casualties, etc.

Savings due to cause (a) should in no circumstances be used for re-appropriation to meet new items of expenditure without the sanction of the Finance Department. Unless savings due to cause (b) have been made deliberately to provide for an unforeseen emergency, they should not ordinarily be utilised in the course of the year for new items of expenditure as it is desirable that all such new items should be considered together at the time of the preparation of the budget.

296. All savings in the Audit grant are to be surrendered by the Auditor General to the Finance Department when they are foreseen without waiting till the end of the year unless they are required to meet excesses of the kind referred to in paragraph 294 which are foreseen at the time. Savings should not be held in reserve for possible future excesses, though a reasonable margin may be allowed for inaccuracy in forecast.

297. The Accountant General, Posts and Telegraphs, and the Director of Railway Audit, should keep the Auditor General informed of all arrangements they make with the Finance Officer, Communications, and the Financial Commissioner of Railways, respectively for the surrender of funds, or applications for extra allotments.

#### Control Over Expenditure.

298. The Auditor General controls the charges under the Major head "26-Audit" incurred in the several Accounts and Audit offices subordinate to him and Accountants General are responsible that expenditure is kept within the limits of appropriations. Accountants General should pay personal attention to the control of expenditure in their offices, and should not leave the matter too much to their subordinates. A reference should be made to the Auditor General whenever any excess has occurred, or is likely to occur, under any head of appropriation.

299. In order that the Auditor General may be in a position to watch the progress of expenditure in the several Civil Audit offices and to ascertain where a saving is likely to occur, Civil Accountants General should submit to him reports through Statements in Forms 6 and 7 of expenditure under each primary unit of appropriation against his office budget as well as for charges relating to gazetted officers attached to his office. A report for the first five months of a financial year in Form 7 is not necessary while only one report in Form 6 for the period ending in June should be submitted to the Auditor General by the middle of July. The reports for the sixth month and for the months following should reach the Auditor General by the middle of the month succeeding that to which they relate, and they should show separately the figures for leave salaries of officers paid by the Accountant General on behalf of another and "Amounts payable to other Governments, Departments, etc." as indicated



in the form. In order to render possible a proper distribution of the figures for periodical adjustments against the monthly expenditure under each primary unit, the details of all book adjustments should be given in a footnote to the forms.

300. The fact that the monthly statement of expenditure in Form 7 is not necessary for the first five months of a year does not do away with the responsibility of the Accountant General for watching the progress of expenditure in his office in relation to the budget grant. The Civil Accountants General must review the progress of expenditure of this period every month and report to the Auditor General any abnormal expenditure or saving which is likely to cause an excess or large saving in any head.

301. With the return for the sixth month each Civil Accountant General should submit a full review of the progress of his expenditure up to date and of its probable results during the remainder of the financial year. He should make proposals for a surrender of funds if he expects a saving and a demand for an increased grant if he expects an excess. In submitting this review he should pay special attention to recoveries explaining very fully any variations between his present expectation of the amount to be recovered and the estimate originally included in the sanctioned budget. The return for each month after the sixth month should show the amount which he expects to receive from recoveries during the remaining months of the year as well as the amount recovered up to date, and should explain any anticipated variation from his six monthly figures. The return for the twelfth month will therefore indicate the latest estimate of the total amount to be recovered during the year. If any unexpected recoveries or other adjustments are made, they should at once be reported to the Auditor General with full explanation of the reasons for their being unexpected.

#### Scrutiny of Appropriation Accounts.

302. The Accountant General, Central Revenues, should send every year an advance copy of the Appropriation Accounts relating to the Audit Grant for the comments of the Auditor General.

#### Review of Expenditure on Establishment in Audit Offices.

303. A chart of the growth expressed in money of non-gazetted establishments in the Indian Audit Department is maintained by the Auditor General. For the preparation of this chart, Civil Accountants General should submit to the Auditor General by the 20th October each year a statement showing the total cost of non-gazetted establishments employed in their offices. The statement should be prepared in accordance with instructions issued by the Auditor General from time to time.

Departmental Accountants General should submit similar statements in respect of their own offices and the offices under their control.



## CHAPTER X.—POWERS OF THE AUDITOR GENERAL OF INDIA, AND OF ACCOUNTANTS GENERAL.

304. The paragraphs that follow reproduce the relevant provisions in the various publications in respect of the financial and administrative powers of the Auditor General of India that continue in force under Section 276 of the Government of India Act.

### PART I.—FINANCIAL POWERS OF THE AUDITOR GENERAL.

#### Powers of sanctioning expenditure and of creating and abolishing posts.

305. *Creation and abolition of posts and increase and reduction of pay.*—The Auditor General may sanction the creation or abolition of a permanent post if the maximum pay of the post does not exceed Rs. 900 but he may not sanction the creation or abolition of a whole class or grade of Government servants on maximum pay exceeding Rs. 100.

306. The Auditor General may increase or reduce the pay of a permanent post or of a Government servant in permanent employ, if the maximum pay of the post or of the Government servant does not exceed Rs. 900 after the increase or before the reduction, as the case may be.

307. The Auditor General may sanction the creation of a temporary post on pay not exceeding Rs. 2,500—

(a) for any specified period, if the pay of the post does not exceed Rs. 900, and

(b) for not more than two years, if the pay exceeds Rs. 900.

308. The Auditor General may reduce the pay of a temporary post and may increase it within the limits imposed by paragraph 307.

#### Revision of the pay of establishments.

309. The Auditor General may sanction the revision of the pay of an establishment, on condition that—

(1) the provisions of paragraphs 305 and 306 are observed, and

(2) the average additional expenditure involved does not exceed Rs. 25,000 a year.

#### Contingent expenditure.

310. The Auditor General may sanction expenditure on contingencies, supplies and services and the purchase of articles for the public service, subject to the provisions of the Civil Account Code and to any orders issued from time to time by the Governor General in Council



### Miscellaneous expenditure.

311. In any individual case, the Auditor General may sanction recurring expenditure not exceeding Rs. 200 a year or non-recurring expenditure not exceeding Rs. 1,000 on any object for which no scale or limit to his power of sanction is prescribed by any Act, rule, Code or order covered by rule 2 in Part II of the Book of Financial Powers, on condition that :—

- (1) the sanction does not involve an express contravention of an existing rule or order of the Governor General in Council, and
- (2) the expenditure is within the powers of sanction of the Governor-General in Council.

### Power of writing off losses of cash.

312. The Auditor General may sanction the writing-off finally of irrecoverable advances, of irrecoverable value of stores lost by fraud or the negligence of individuals or other causes, and of losses of cash due to robbery, accident, embezzlement and similar causes up to a limit of Rs. 5,000 in each case.

### Appropriation.

313. *Primary units.*—The primary units of appropriation allotted to the Auditor General will ordinarily be allotments under the following heads :—

- (a) Pay of officers.
- (b) Pay of establishments.
- (c) Allowances, honoraria, etc.
- (d) Supplies and services.
- (e) Contingencies.

314. *Powers of appropriation.*—Out of the funds allotted to him in each primary unit of appropriation, the Auditor General has full power, subject to the provisions of rule 8 in Part II of the Book of Financial Powers, to appropriate sums to meet expenditure falling under that unit.

### Re-appropriation.

315. *Powers of re-appropriation.*—Subject to the provisions of rule 9 in Part II of the Book of Financial Powers the Auditor General may re-appropriate funds from any primary unit of appropriation to any other such unit.



**Delegation of powers of sanction, appropriation and re-appropriation.**

• 316. *Powers of delegation.*—The Auditor General may, with the previous consent of the Finance Department, delegate any part of the powers conferred upon him by paragraphs 307, 308, 310, 311, 314 and 315 to any officer subordinate to him.

**Effect of sanction.**

317. Sanction to any given expenditure becomes operative as soon as funds have been appropriated to meet the expenditure and does not become operative until funds have been so appropriated.

• 318. Sanction to recurring expenditure covering a specified term of years becomes operative when funds are appropriated to meet the expenditure of the first year, and remains in operation for each year of the specified term subject to appropriation in such year.

**Power to sanction Grant-in-Aid.**

319. The Auditor General may sanction non-recurring grant-in-aid to athletic or recreation clubs, etc., composed of subordinate Government servants under his control, subject to the limit of Rs. 1,000 in any individual case and to budget provision.

**Power to sanction the purchase of Accounting machines.**

320. The Auditor General may sanction the purchase of accounting machines without any monetary limit, subject to the provision of the Rules for the Supply of Stationery Stores.

**Power to sanction purchase of official and non-official publications issued in or out of India.**

320A. The Auditor General may sanction expenditure on the purchase of priced official and non-official publications issued in or out of India for his own office as well as for the use of officers subordinate to him subject to the condition (i) that funds are available to meet the expenditure and (ii) that the requirements of paragraph 13—except clauses I (b) and (c)—of Appendix 5 to the C. A. C., Vol. I, are met.

**Power to sanction the commutation of pensions.**

321. Under Rule 2 of the Civil Pensions (Commutation) Rules, power has been delegated to the Auditor General to sanction the commutation of pensions in those cases in which he can sanction the grant of the pension. This delegation is subject to the condition that, for the purpose of Rule 7 of the Commutation Rules, the lump sum payable to an applicant is sanctioned on the certificate of the Audit Officer concerned.

321A. In respect of pensioners who have retired from the Indian Audit Department and whose pensions are divisible between the Central Government and the Provincial Government, the Central Gov-



ernment have delegated to the Auditor General the power of authorising the debit to Central Revenues of the whole commuted value of a portion of pension not exceeding the commuted value of the share of the pension chargeable to central revenues, if the Provincial Government to whose revenues the whole commuted value or a portion of it has first to be charged under the rules cannot find funds to meet it.

**Power to accord administrative approval to works required to meet the needs of the Audit Department.**

322. The Auditor General may accord administrative approval in the case of works relating to non-residential buildings the cost of which does not exceed Rs. 5,000.

**PART II.—POWERS OF THE AUDITOR GENERAL OF INDIA :  
DELEGATED BY THE CENTRAL GOVERNMENT.**

**Administrative Powers.**

323. Subject to the provisions of the Government of India Act, 1935, and of the rules framed thereunder in respect of officers appointed by the Secretary of State, the Auditor General may,

- (i) in the case of officers of the Indian Audit Department below the rank of the Deputy Auditor General of India, transfer, censure, suspend, or degrade any such officer, withhold from him any increment or increments of pay, recover from his pay the whole or part of any pecuniary loss caused by him to Government by negligence or breach of orders, promote him to any grade or post in the Indian Audit Department below the rank of the Deputy Auditor General of India or declare him to be permanently unfit for promotion, grant him any leave that may be admissible under rule, and exercise the powers of a Provincial Government under the Government Servants' Conduct Rules.
- (ii) in the case of officers of the Indian Audit Department of any grade lower than Class I, delegate to any officer of the Indian Audit Department the power of granting any leave that may be admissible under rule.

324. The Auditor General may sanction the grant to any officer of the Indian Audit Department of such pension as is admissible under the rules applicable to the service to which he belongs.

325. The Auditor General may dismiss from service any officer of the Indian Audit Department other than an officer appointed thereto by the Secretary of State or the Governor General.

326. With the prior consent of the Governor General in Council to be obtained in each case, the Auditor General may delegate to any authority subordinate to him, to such extent as may be considered necessary, any of the administrative powers exercised by him under paragraphs 305 to 307.



327. Nothing in this part shall be deemed to affect any right of appeal which any officer of the Indian Audit Department may possess under the Act or rules made thereunder or under any general or special orders of the Secretary of State or the Governor General.

### PART III.—ORDERS DEFINING THE FINANCIAL POWERS OF ACCOUNTANTS GENERAL.

NOTE.—Additional powers specially delegated to the Accountant General, Posts and Telegraphs, and the Director of Railway Audit are included in the Manual of Standing Orders of the Accountant General, Posts and Telegraphs, and the Railway Audit Code, respectively.

#### Definitions.

328. In these paragraphs :—

- (a) Finance Department means the Finance Department of the Central Government.
- (b) Non-recurring expenditure means expenditure sanctioned as a lump sum charge, whether the money be paid as a lump sum or by instalments.
- (c) Re-appropriation means the transfer of funds from one unit of appropriation to another such unit.

#### Powers of Sanctioning Expenditure and of Creating Posts.

329. An Accountant General may sanction expenditure or advances of public money in those cases only in which he is authorised to do so by—

- (a) the provisions of any Legislative enactment for the time being in force, or of rules made under such an enactment ; or
- (b) the Civil Account Code or any other Code issued by, or with the approval of, the Governor General in Council ; or
- (c) any order of the Governor General in Council delegating to him financial powers with reference to the provisions of a Legislative enactment or to rules approved or orders issued by the Secretary of State ; or
- (d) any order of the Governor General in Council laying down a scale or maximum scale of expenditure ; or
- (e) these paragraphs.

330. For work in new Public Works Divisions created under proper authority an Accountant General may sanction the creation of permanent and temporary posts of Divisional Accountants on the usual time-scale rate of pay, *plus* the usual special pay and compensatory allowance (where sanctioned by a competent authority). He may also abolish a permanent or temporary post of Divisional Accountant whenever a Division is abolished by the Provincial Government. This delegation carries with it the power to increase or decrease the leave reserve according to the percentage prescribed for the Province.



### Inferior Posts.

331. An Accountant General may increase or reduce the pay and allowances of inferior establishments serving under him subject to the following reservations :—

- (i) that his powers do not extend to the creation or abolition of permanent posts,
- (ii) that the rates of pay and allowances do not exceed those sanctioned by the Provincial Government for inferior establishments in its Secretariats, and
- (iii) that an addition to the pay and allowances does not have the effect of raising the total pay and allowances of a post or of a Government servant to an amount in excess of Rs. 50 a month.

NOTE.—This rule does not apply to grain compensation allowance.

### Temporary Appointments.

332. (a) Under Rule 81 of the Book of Financial Powers, the Auditor General has, with the consent of the Finance Department, delegated to—

- (i) all Civil Accountants General, the power to sanction temporary posts on the clerical or inferior service establishment within the total budget provision, subject to the following conditions :—

- (1) that the pay of the temporary post sanctioned does not exceed the prescribed maximum ;
- (2) that no sanction involves expenditure in future years, and
- (3) that any re-appropriations made are within the recognised limits imposed by paragraph 337,

- (ii) the Director of Railway Audit and the Accountant General, Posts and Telegraphs, the powers to sanction temporary establishment in their own offices, subject to the following conditions and reservations :—

- (1) that this power can be exercised in respect of non-gazetted establishments only,
- (2) that no posts may be sanctioned the pay of which exceeds the maximum time-scale pay of clerks in his office,
- (3) that the sanction accorded in any financial year does not involve expenditure in a future financial year, and
- (4) that the cost can be met from their annual allotment for temporary establishment.



(b) The Director of Railway Audit may create temporary non-gazetted posts on pay not exceeding Rs. 500 in offices other than his own :—

- (1) for any specified period, if the pay of the post does not exceed Rs. 270,
- (2) for not more than two years, if the pay of the post exceeds Rs. 270,

subject in each case to the condition that the total cost during the year does not exceed the annual limit of Rs. 10,000.

The Accountant General, Posts and Telegraphs, may sanction the creation of temporary non-gazetted posts on pay not exceeding Rs. 500 in offices other than his own for a period of not more than two years, subject to the condition that the total cost during the year does not exceed the annual limit of Rs. 50,000.

#### Sanction and Revision of Establishment.

333. Any proposal for revision of the establishment or for temporary or permanent additions thereto, which is not within the powers of the Accountant General to sanction, should be submitted to the Auditor General either for his sanction or for the sanction of the Central Government, as the case may be.

If the work of the Local Audit Department is handed over to the Accountant General, the powers of sanction of the Auditor General and the Accountant General in respect of the establishment entertained on such work will be the same as their powers in respect of establishments employed in Accounts and Audit Offices. Proposals for revision which are beyond the powers of sanction of the Accountant General, should be submitted to the Auditor General either for his sanction or for the sanction of the Central Government, as the case may require. If an establishment is employed under an Accountant General partly on Government work and partly on local fund audit, a proportionate share of the cost of the establishment will be debited to the Provincial Government. If the Provincial Government has taken over the control of the Local Audit Department and the Accountant General desires to ask the Provincial Government to permit that Department to undertake on his behalf any work in connection with the audit of Government accounts it should be arranged with the Provincial Government that, if the Provincial Government desires to raise the rates of pay of the Local Audit staff so as to increase the amount due from Central Revenues in payment for the work undertaken on its behalf, it shall first address the Accountant General so that he may be able to make other arrangements for that work if the change be deemed desirable.

#### Contingent Expenditure.

334. An Accountant General may sanction expenditure on contingent charges and the purchase of articles for the public service subject to the



provisions of the Civil Account Code and of any orders issued from time to time by the Governor General in Council.

NOTE.—An Accountant General may incur expenditure on the maintenance of typewriters, comptometers and other accounting machines in his office provided that budget provision exists and that the expenditure is incurred at contract rates, or where there are no contracts at rates fixed with the concurrence of the Controller of Printing and Stationery.

#### Effect of Sanction.

335. Sanction to any given expenditure becomes operative as soon as funds have been appropriated to meet the expenditure and does not become operative until funds have been so appropriated.

#### Appropriation.

336. Under Rule 81 of the Book of Financial Powers, the Auditor General has, with the consent of the Finance Department, delegated to Accountants General the powers of appropriation specified below :—

Out of the supply allotted in each primary unit of appropriation, an Accountant General has full power to appropriate sums to meet expenditure falling under that unit ; provided that, except with the previous consent of the Finance Department to be obtained through the Auditor General,—

- (a) supply provided for non-voted items of expenditure must not be appropriated to votable items, and supply provided for voted items must not be appropriated to non-votable items, and
- (b) supply must not be appropriated to any item of expenditure which has not been sanctioned by any authority empowered to sanction it.

#### Re-appropriation.

337. Under Rule 81 of the Book of Financial Powers, the Auditor General has, with the consent of the Finance Department, delegated to the Accountant General, Posts and Telegraphs, and the Director of Railway Audit, the powers of reappropriation specified below :—

Subject to the conditions prescribed in paragraph 336, the Director of Railway Audit and the Accountant General, Posts and Telegraphs, may reappropriate funds from any primary unit of appropriation to any other such unit ; provided that, except with the previous consent of the Finance Department to be obtained through the Auditor General,—

- (a) no re-appropriation shall be made to meet any expenditure, other than contingent expenditure, which is likely to involve further outlay in a future financial year, and
- (b) no re-appropriation shall be made from the unit " Pay of Officers " to any other unit.



**MISCELLANEOUS.****Fees.**

338. Government servants of and below the rank of Senior Accountant and Divisional Accountant are not permitted to undertake the audit of accounts or other similar private work otherwise than under the rules framed by the Central Government under Rule 47 of the Fundamental Rules.

Accountants General should act in accordance with the following principles in exercising the powers conferred by those rules—

- (1) The remuneration granted for such work should not be excessive in relation to his pay.
- (2) The previous sanction of the Auditor General should be obtained before any such Government servant is allowed to undertake for remuneration the work of maintaining or supervising the accounts of an institution.

**Commutation of Pensions.**

339. Under Rule 2 of the Civil Pensions (Commutation) Rules, power has been delegated to the Accountants General and the Director of Audit, Defence Services, to sanction the commutation of pensions in those cases in which they or officers subordinate to them can sanction the grant of the pension. This delegation is subject to the condition that, for the purpose of Rule 7 of the Commutation Rules, the lump sum payable to an applicant is sanctioned on the certificate of the Audit Officer concerned.

**Books and News Papers.**

340. The Accountant General is authorised to purchase such books and papers as may be necessary for the various departments of his office from his grant of contingencies.

Full powers have been delegated to all Accountants General, the Director of Railway Audit and the Director of Audit, Defence Services, to incur expenditure on the purchase of priced official publications issued in India, if the cost can be met within the budget provision made for the purpose or by a re-appropriation within their power of sanction.

**Power to Accord Administrative Approval.**

341. Power to accord administrative approval in the case of non-residential buildings is laid down in paragraphs 60 to 62 and in the Appendix to the Central Public Works Department Code.

**Powers of sanctioning the write-off of furniture.**

342. An Accountant General may sanction the write-off of any unpriced article of office furniture, and of any priced article of such furniture upto the value of Rs. 150, in each case.



## PART IV.

(a) *List of Auditor General's sanctions which require audit by an officer to be appointed by the Governor-General.*

Nature of sanction.	Authority.
1. To the creation of a permanent or temporary post.	Rules 70 and 72 of the Book of Financial Powers.
2. To increase the pay of a permanent or temporary post or of a Government servant in permanent employ.	Rules 71 and 73 of the Book of Financial Powers.
3. To the revision of the permanent pay of an establishment.	Rule 74 of the Book of Financial Powers.
4. To any recurring expenditure not exceeding Rs. 200 a year or non-recurring expenditure not exceeding Rs. 1,000 on any object for which no scale or limit to power of sanction is prescribed by any act, rule, code, etc.	Rule 76 of the Book of Financial Powers.
5. To the writing off of irrecoverable advances and irrecoverable value of stores lost and losses of cash, due to robbery, accident, etc., etc.	Rule 77 of the Book of Financial Powers. Exception 2 to Article 227 (b), Civil Account Code, Volume I.
6. To allow a Government servant officiating in a post on a time-scale to draw as initial pay any stage in the time-scale.	Serial No. 10, Appendix II, Supplementary Rules.
7. To subsistence grant to a Government servant under suspension.	Serial No. 15, Appendix II, Supplementary Rules.
8. To the appointment of a Government servant to hold temporarily or to officiate in more than one post and to fix the pay of subsidiary posts and the amount of compensatory allowances to be drawn.	Serial No. 20, Appendix II, Supplementary Rules.
9. To the fixation of pay in foreign service ..	Serial No. 30, Appendix II, Supplementary Rules.
10. To the grant of an honorarium from General Revenues.	Serial No. 3, Appendix III, Supplementary Rules.
11. To declare a Government servant to be entitled to Railway Accommodation of a higher class than that prescribed for his grade.	Serial No. 3, Appendix III, Supplementary Rules.
12. To allow daily allowance at a higher rate than that of the Government servant's grade.	Serial No. 18, Appendix III, Supplementary Rules.
13. To allow exchange of double Permanent Travelling Allowance for mileage allowance.	Serial No. 25, Appendix III, Supplementary Rules.
14. To allow the exchange of daily for mileage allowance for the whole period of an absence from headquarters.	Serial No. 27, Appendix III, Supplementary Rules.
15. To allow the actual cost of maintaining a camp during a sudden journey away from it.	Serial No. 30, Appendix III, Supplementary Rules.
16. To allow Travelling Allowance for a journey to join a first post.	Serial No. 26, Appendix III, Supplementary Rules.



Nature of sanction.	Authority.
17. To the grant of Travelling Allowance to persons not in Government service attending commissions of enquiry.	Serial No. 52, Appendix III, Supplementary Rules.
18. To the local purchase of articles of European manufacture.	Rule 13, Appendix 4, Civil Account Code, Volume I.
19. To the supply of typewriters for Civil Account Offices.	Rule 24, Appendix 5, Civil Account Code, Volume I.
20. To small monthly payments to inferior servants for the supply of drinking water and for dusting offices.	Rule 14, Appendix 5, Civil Account Code, Volume I.
21. To the purchase of books and papers ..	Rule 13, Appendix 5, Civil Account Code, Volume I.
22. To telephone connections in Government offices and private residences.	Article 100, Civil Account Code, Volume I.
23. To the rates of liveries, etc. ..	Rule 8, Appendix 5, Civil Account Code, Volume I.
24. To the rental of buildings for the accommodation of accounts office establishment.	Article 100, Civil Account Code, Volume I.
25. To hot-weather establishment .. ..	Rule 6, Appendix 5, Civil Account Code, Volume I.
26. To the local purchase of articles of stationery.	Rule 2, Appendix 5, Civil Account Code, Volume I.
27. To the purchase of furniture .. ..	.....
28. To the grant of advance increments ..	Fundamental Rule 27.

(b) *List of Auditor General's sanctions which do not require audit as in (a) above.*

Nature of sanction.	Authority.
1. To Re-appropriation .. ..	Rule 80 of the Book of Financial Powers.
2. To re-employment of pensioners ..	Article 66, Audit Code.
3. To the grant of pensions .. ..	Rule 29, Appendix I, Audit Code.
4. To the retention of Government servants in service after the age of 55—60 years.	Serial No. 21, Appendix II, Supplementary Rules.
5. To the acceptance of an honorarium from an outside source.	Serial No. 4, Appendix III, Supplementary Rules.
6. To the grant of exemptions from the rule limiting a halt on tour to 10 days.	Serial No. 26, Appendix III, Supplementary Rules.
7. To halts at hill stations in excess of 10 days	Serial No. 41, Appendix III, Supplementary Rules.
8. To extend the joining time admissible under rule beyond the maximum of 30 days.	Serial Nos. 69-70, Appendix III, Supplementary Rules.
9. To the grant of advances including permanent advances and advances* from General Provident Fund, etc.	Article 159, Civil Account Code, Volume I. *Under G. P. F. Rules.
10. To commutation of pension .. ..	Central Government, Finance Department, No. 590-E. B., dated the 13th June 1922.



## CHAPTER XI.—DESTRUCTION OF RECORDS.

343. Records in the Accounts and Audit Offices are due for destruction on the expiry of the periods noted against each in Annexure 1 to this chapter. Those that are mentioned in that annexure are governed by orders contained in the local manuals of the Audit Offices, while a few Public Works records that are omitted both in this manual and the local manuals continue to be regulated by orders in Circular No. XXI of 1897 issued by the late Accountant General, Public Works Department. Records separated for destruction are actually destroyed only after the orders of a responsible gazetted officer in each office have been passed in accordance with the executive orders in force from time to time.

*Explanation.*—Orders in this chapter do not relate to relevant accounts and other records kept in executive offices that render accounts to audit offices. Provincial Governments issue the necessary orders for their destruction but Accountants General should arrange for regular scrutiny of these orders and keep with them a permanent list of records destroyed over such orders.

*NOTE.*—Orders issued by the Central Government regarding the destruction of accounts records in offices rendering accounts to accounts and audit offices are contained in Annexure 2 to this Chapter.

344. The Auditor General considers that the *permanent* preservation of records in Accounts and Audit Offices should be very rare and will welcome suggestions for a reduction of any of the periods specified in Annexure 1. This should be borne in mind by the Accounts and Audit Offices both when submitting proposals to the Auditor General for amendment of the annexure and when fixing the periods of preservation of the records for which provision is made in the local manuals.

### ANNEXURE 1.

(Referred to in paragraph 343.)

Serial No. and description of records.	Period of preservation expressed in complete Account years.
<i>I.—Account Compilations.</i>	
1. Consolidated Abstracts .. .. .	Permanently.
2. Journal .. .. .	10
3. Ledger .. .. .	10
4. Departmental and Debt Head Classified Abstracts ..	10
5. Detail Books .. .. .	10
6. Works Audit Divisional Summaries (monthly) .. .. .	15



Serial No. and description of records.	Period of preservation expressed in complete Account years.
II.— <i>Accounts received.</i>	
1. Treasury Cash Accounts, Lists of Payments, and Departmental Schedules.	10
2. Schedules of Interest Warrants paid, Schedules of London Interest paid, and Schedules of Miscellaneous payments.	6
3. Schedules of Pension Contributions recovered from officers in Foreign Service, if received separately with the Cash Accounts.	5
4. Treasury Schedules on account of Public Works receipts ..	5
5. Monthly accounts of Public Works Disbursing officers, with supporting schedules (except the schedules of Deposits, <i>vide</i> item 6 below), schedule dockets, lists of payments and vouchers for payments other than those for land taken up.	10
	(or, in the case of vouchers for large projects, until 5 years after the closing of the estimate, whichever is later).
6. Schedules of Deposit (including any subsidiary account) for the month of March in which any items have been credited to Government as lapsed deposits.	30
7. Accounts current received from other Governments and Departments.	10
III.— <i>Returns received.</i>	
1. Books of Establishment .. .. .	35
IV.— <i>Audit Registers.</i>	
1. Audit Register of Gazetted Officer's Pay and Allowances ..	12
2. Salary Audit Register of Public Works establishments in Public Works Department.	35
3. Establishment Audit Register .. .. .	8
4. Audit Register of Pensions (Superannuation) .. .. .	6
5. Audit Register of Pensions (Political) .. .. .	12
6. Works Audit Register .. .. .	Permanently, or such shorter period not less than 15 years as may be fixed by the Accountant General in consultation with the Provincial Government.
V.— <i>Miscellaneous Registers.</i>	
1. Register of Lapsed Deposits and Bills .. .. .	Permanently.
2. Register of Government servants lent or transferred to Foreign Service.	35
3. Register of Pension Payment Orders .. .. .	Permanently.
4. Cash and Cheque Registers of the Pre-audit Department .. (This term also includes the Cash books of the late Public Works Account Offices).	15
5. Book of Transfer Entries .. .. .	5
6. Transfer Entry Number Book .. .. .	3



Serial No. and description of records.	Period of preservation expressed in complete Account years.
<i>V.—Miscellaneous Registers—contd.</i>	
7. Transfer Ledger and Abstract .. .. .	5
8. Deposit Register .. .. .	6
9. Bill Register .. .. .	5
10. Inward Exchange Accounts Adjustment Register .. .. .	5
11. Register of Invoices .. .. .	5
12. Register and Broadsheet of Special Recoveries .. .. .	5
13. Register and Broadsheet of Special Recoveries when used as item 14 below.	35
14. Register of Recoveries made under Rule 127 of the Fundamental Rules or under Article 783 or 802 of the Civil Service Regulations or on account of establishments on Foreign Service of the third kind under the old Foreign Service Rules.	35
15. Register of Index to House Building Advances .. .. .	25
16. Register of Permanent Advances .. .. .	4
17. Registers of Detailed estimates sanctioned against the project estimates of Public Works.	2 years after the completion of the project.
18. Registers of Land charges .. .. .	Permanently.
19. (i) Provident Fund Ledgers and Registers .. .. .	35
(ii) Provident Fund Ledger Cards .. .. .	Follows the period prescribed for General Provident Fund vouchers of final payments.
(iii) Master cards .. .. .	5
(iv) Register of temporary withdrawals .. .. .	5
(v) Provident Fund Broadsheet .. .. .	5
(vi) Provident Fund Declaration Forms .. .. .	Follows the period prescribed for General Provident Fund vouchers of final payments.
20. Registers of Securities and Properties held .. .. .	Permanently.
21. Register of Contingent expenditure .. .. .	5
<i>VI.—Vouchers.</i>	
1. Loans to Municipalities, Indian States, etc. .. .. .	20
2. Pay Bills .. .. .	6
3. Travelling Allowance bills .. .. .	3
4. Vouchers on which final payments of General Provident Fund money are made to persons other than the subscribers—	
(a) to minors .. .. .	30
(b) to other than minors—	
(i) not in accordance with declaration of subscriber ..	30
(ii) in accordance with declaration of subscriber ..	6
5. General Provident Fund vouchers of final payments other than those mentioned in item 4.	6



Serial No. and description of records.	Period of preservation expressed in complete Account years.
VI.— <i>Vouchers</i> —contd.	
6. Vouchers for payments on account of land taken up ..	Permanently.
7. Assignments and Compensations .. .. .	5
8. Advances : Revenue, House-building, Miscellaneous ..	6
9. Deposits Repayment Vouchers (other than Personal Deposits)	5
10. Pension Vouchers .. .. .	5
11. Account Current Vouchers .. .. .	According to their class.
VII.— <i>Miscellaneous</i> .	
1. One copy of every printed publication issued by self ..	Permanently.
2. Detailed Budget Estimates .. .. .	5
3. Broadsheet of Contributions towards pensions and leave-salary.	35
4. Broadsheet of recoveries made under Rule 127 of the Fundamental Rules or under Article 783 or Article 802 of the Civil Service Regulations or on account of establishments on Foreign Service of the third kind under the old Foreign Service rules.	35
5. Pension Reports .. .. .	25(a)
6. Reports of Inspection of Treasuries and Public Works offices	5
7. Correspondence :—	
(a) Resolutions and circulars of Government and circulars and general letters of the Auditor General and the Controller of the Currency on Audit and Account questions.	20 years if they are fully codified, otherwise permanently.
(b) Reference to the Auditor General for decisions on audit and account questions, and the decisions thereon.	} 30 years or till they are superseded or cancelled by later orders—at an earlier date at the discretion of the office if fully manualised or codified.
(c) Orders sanctioning permanent establishments	
(d) Letters recommending or sanctioning permanent advances.	10
(e) Letters regarding the provincialization of budget allotments under certain heads.	10
(f) Letters recommending or sanctioning the opening of Personal Ledger Accounts.	5
(g) Reports and orders on defalcation cases .. .. .	20 years or 5 years after final action has been taken on the report, whichever is earlier.
(h) Orders communicating sanctions to pensions together with the first pages of applications for pensions or the descriptive rolls, as the case may be.	Permanently (a).
(i) References and orders regarding the opening of new treasuries.	5
(j) Orders and sanctions of a permanent character ( <i>e.g.</i> , orders permanently exempting Government servants from the operation of the rule relating to halts during tour).	10 to 30 years as considered appropriate by the Head of the office.
(k) References and orders in connection with Plague, Famine and Census.	20
(l) Statement of loss or gain of Revenue due to Famine ..	5

(a) Cases relating to service pensions should be weeded out *three* years after the pensioner's death. The same principle will apply in the case of Political and Extraordinary pensions provided such pensions are of a limited tenure or granted for the life of a particular person.



Serial No. and description of records.	Period of preservation expressed in complete Account years.
VII.—Miscellaneous—contd.	
8. Office copies of—	
(a) March Final Accounts .. .. .	5
(b) Annual Review of Working of Treasuries .. .. .	10
(c) Interest vouchers and lists .. .. .	} 5
(d) Mortality Returns of Pensioners .. .. .	
(e) Appropriation Accounts and Report .. .. .	
(f) Budget Estimates .. .. .	
9. Other records (including office copies of accounts and returns sent) not specifically mentioned.	Left to Accountant General's discretion.

## ANNEXURE 2.

(Referred to in the Note below paragraph 343.)

*Rules regarding the destruction of Accounts Records in Offices rendering Accounts to Audit Officers.*

The destruction of records (including correspondence) connected with accounts is governed by the following rules and such other subsidiary rules consistent therewith as may be prescribed by the Provincial Government with the concurrence of the Accountant General :—

- (a) The following should on no account be destroyed :—
- (i) Records connected with expenditure which is within the statute of limitation.
  - (ii) Records connected with expenditure on projects, schemes, or works not completed, although beyond the period of limitation.
  - (iii) Record connected with claims to service and personal matters affecting persons in the service.
  - (iv) Orders and sanctions of a permanent character, until revised.
- (b) The following should be preserved for not less than the periods specified against them :—

Description of records.	Period of Preservation. Years.
(i) Annual establishment return (Books of establishment) .. .. .	35
(ii) Register of contingent expenditure .. .. .	5
(iii) Detailed budget estimates of an office .. .. .	5
(iv) Travelling allowance bills and acquittance rolls relating thereto .. .. .	3
(v) Service books .. .. .	5 after death or retirement whichever is earlier.



Description of records.	Period of Preservation. • Years.
(vi) Leave accounts of non-gazetted Government servants .. .. .	3 after death or retirement.
(vii) Cases in which invalid pensions have been sanctioned .. .. .	25
(viii) Other pension cases .. .. .	5 after retirement.
(ix) Statement of monthly progressive expenditure and correspondence relating to discrepancy in figures .. .. .	2
(x) Mortality return of pensioners .. .. .	5
(xi) Pay bills, and Acquittance Rolls where these are maintained separately, of Government servants (other than those mentioned in the next entry) for whom no establishment returns are submitted and no service books are maintained .. .. .	35
(xii) Pay bills and Acquittance Rolls where these are maintained separately, of inferior Central Government servants under the administrative control of the Central Government for whom no service rolls are maintained .. .. .	45
(xiii) Pay bills of other classes of Government servants and acquittance rolls for pay and allowances (other than travelling allowance) when maintained separately (see notes 1 and 2 below) .. .. .	6

NOTE 1.—Establishment pay bills and acquittance rolls of Government servants other than inferior servants up to and for the year 1928 should be preserved for 35 years and those for inferior servants up to and for the year 1935, for 45 years.

NOTE 2.—Before any pay bills are destroyed, the periods of temporary and officiating service, as recorded in the service books or service rolls (as the case may be) of the Government servant concerned, should be verified by the head of the office from the pay bills and the fact of such verification should be recorded under proper attestation in the service books or service rolls (as the case may be). In regard to temporary and officiating service, the head of the office should also invariably give necessary particulars with reference to Articles 370 and 371 of the Civil Service Regulations with a view to enable the Audit Office to decide later on by reference merely to such particulars whether the temporary or officiating service will qualify for pension or not. For example, in the case of officiating service the nature of the vacancy in which the Government servant officiated and in the case of temporary service, whether the temporary post was subsequently made permanent, should be stated.

NOTE 3.—The periods of preservation of account records in Public Works Offices are prescribed separately by the Central Government.

- (c) Where a minimum period after which any record may be destroyed has been prescribed, Heads of Departments and Divisional or District Officers may order in writing the destruction of such record in their own and subordinate offices on the expiry of that period counting from the last day of the latest official year covered by the record.
- (d) Heads of Departments are competent to sanction the destruction of such other records in their own and subordinate offices as may be considered useless, but a list of such records as properly appertain to the accounts audited by the Indian Audit Department should be forwarded to the Accountant General for his concurrence in their destruction before the destruction is ordered by the Head of Department.
- (e) Full details should be maintained permanently, in each office, of all records destroyed from time to time.



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FORMS.

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FORM 1.

(REFERRED TO IN PARAGRAPH 54.)

*Central Department cheques, and Civil Remittance Transfer Receipts.*  
*Annual indent for Provincial*

FORMS.	[No. 1.]					
1	2	3	4	5	6	
Description.	Stock on the 1st of the month in which the indent is due for submission, i.e., on	Consumption during the 12 months preceding the date given in Col. 2.	Quantity required for 1 year plus stock required to make up the deficiency in 3 months reserves.	Quantity (approximately equal to three months consumption) that should be maintained as reserve in the Central Stamp Store, Nasik Road.	Remarks.	
	Books of 100 forms. 50 forms. 25 forms.	Books of 100 forms. 50 forms. 25 forms.	Books of 100 forms. 50 forms. 25 forms.	Books of 100 forms. 50 forms. 25 forms.	Duplicates forms.	Duplicates forms.



- (1) Mode of despatch and the full address.....  
to which the consignment is to be booked .....
- (2) If any part supply is urgently required.....  
to be sent in advance, it should be clearly stated.....  
..... here with reasons.....

Forwarded to the Deputy Controller of Stamps, Central Stamp Store, Nasik Road.

Name of place.

Date.

*Signature and Designation of Officer.*

*N.E.-1.* Remittance Transfer Receipt forms are available in books of 25 forms only.

Duplicates of Remittance Transfer Receipt forms are not bound and are available in bundles of 10 forms only.

2. Indents should be submitted in separate forms for Central and Provincial cheque books and the heading "Central Dept. cheques" Provincial

corrected accordingly.



**FORM 2.**

(REFERRED TO IN PARAGRAPH 92.)

Office of the Accountant General \_\_\_\_\_

Report of intentions of gazetted officers to proceed on leave.

Period \_\_\_\_\_

Name	Rank.	Where em- ployed.	Nature of leave required.	Period of leave required.	From what date.	Amount of leave duo.	DATE OF LAST RETURN FROM		REMARKS.
							Leave on average pay not exceeding four months.	Other leave.	
1	2	3	4	5	6	7	8	9	10

NOTE.—Names of officers who require leave exceeding four months should be shown first, and those of officers requiring shorter periods of leave shown below

19 . . . }  
Accountant General.



**FORM 3.**

(REFERRED TO IN PARAGRAPH 119.)

(To be printed on foolscap folio.)

List of Gazetted Officers of the Indian Audit Department in the office of the  
 the half year ending 31st May 19 30th November 19, as it stood on the 1st date of

Name.	Date of birth or of commencement of service.	Date of admittance to Department.	Present Office.	Date of appointment to present post.	Date from which next increment is due.	Pay.	Addition to pay.	Additional pay for officiating.	Special pay or allowances.	Remarks.

No.

Forwarded to the Auditor General of India, New Delhi, with reference to paragraph 119 of the Auditor General's Manual of Standing Orders.

..... 19 ..  
 (Signature.)  
 (Designation.)

The



FORM 4.

(REFERRED TO IN PARAGRAPH 152.)

Name of candi- date.	If appointed direct, date of ap- pointment.		Number of examinations at which he has already appeared.		If not appointed direct.		Year in which already appeared in Part I of the examination and the index number then allotted.	Subjects of examination in which already passed or exempted and the year of passing or exemption and index numbers then allotted.	Whether regular in his attendance or not.	Energy.	Business habits.	General.	Aptitude for work of an Account- ant.	Prospects of passing.	Remarks.	
	As clerks of the Audit Office.		As clerks of the Sub-Divisional Offices of the Public Works Department.		As accounts clerks in Divisional or Sub-Divisional Offices of the Public Works Department.											
		Y.	M.	Y.	M.	Y.	M.									

Certified that I have personally satisfied myself as to the fitness of each candidate to sit at the examination : (vide paragraph 161).

N. B.—Separate statements should be submitted for the candidates appearing in different parts and branches (vide paragraph 138). If any candidate has secured any exemption marks in any one subject, the number of marks obtained should be stated in the remarks column of the statement.